DEBTOR AND CREDITOR MADE EASIE:

OR,

A ſhort INSTRUCTION for the attaining the Right Uſe OF

ACCOUNTS.

AFTER THE

Beſt Method uſed by MERCHANTS.

FITTED

To the TRADES or Wayes of Dealing in theſe ſeveral CAPACITIES;

Viz. { The *Youth* or *Young Scholar*, The *Husband-man*, or *Farmer*, The *Country Gentleman*, } { The *Retailing Shop-keeper*. The *Handicrafts-man*, The *Merchant*. }

By *STEPHEN MONTEAGE*, Merchant.

The Third Edition with Amendments.

To which is added

A Maiden Scholars Advice trained up in this Learning: Which the Author recommends to be Read and Practiſed in the firſt place.

London, Printed by *John Richardſon* for *Benj. Billingſley* at the *Printing-Preſs* in *Cornhill*, 1690.

STEPHANUS MONTEAGE
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BIBL.
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THE PREFACE.

SEveral *Perſons have treated of this Art in our Engliſh Language, whoſe elaborate Writings, being extant, ſufficiently commend their Authors: Therefore that I appear with this ſmall Treatiſe, requires an Apology; but deſigning Brevity, and the beſt Expence of Time, (that I may not croſs my own Intentions,) I ſhall in a few words give you this Account of my preſent undertaking.*

1. *The Writings already extant on this ſubject, are moſt of them calculated for men of deep Capacities, that have ſeen or intend large Trade and Commerce; and not fitted in my Opinion for Youths, young Scholars, men of Ordinary reach or employment, who have more need of ſuch an* A.B.C. *or* Primmer, *to conſult with, as I have endeavoured to decipher in this Abbreviate, than of thoſe intricate Volumns.*

2. *Thoſe Learned Authors have contrived a Method or Body of Accountantſhip by* Waſt-book, Journal, & Leidger *with ſeveral others depending thereon, as* Caſh-book, Petty-charge-book, Invoice-book, *&c. all orderly & commendable in their way: But my intent in this, is, to reduce all theſe Books into two Books, viz.* Waſt-book *and* Leidger.

ger, *eſteeming it of very great importance to contract all Affairs relating to Accounts into as little compaſs, as will conſiſt with the Omiſſion of nothing Material, whereby both Confuſion and unneceſſary Expence of time may be avoyded.*

3. *The Accommodation of Merchants of leſſer Trades, Retailers, Handicraſts-men, and the like, is herein principally intended: Yet the ſubject is not ſo limited, but that greater Atchievments may be built thereupon; not unworthy of Gentlemen, Noblemen and Princes, who in forreign Countries have not diſdained to manage Tranſactions in this Method: (A way which Perſons of all ſorts and conditions, in Court, City or Countrey, from the Supream Potentate to the meaneſt Cottager, may make uſe of, with delight and advantage, if it be but to digeſt their ordinary Receipts of Rents, & Payments for Houſe-keeping and other Expences): Neither will the greateſt Merchant, and beſt skill'd in Accounts, find herein any difference in Matter, but only in Manner; my aim being not to vary from their Method, except only in reducing their many Books into theſe two as aforeſaid.*

Now to commend the Way it ſelf to him who is wholly Ignorant; conſider, that it gives thee a View of the Increaſe and Decreaſe of thy Stock: And at all times, if thou keepeſt the Leidger *duely entred, it ſets before thee the true ſtate of every Mans Account with thee, and thy Account with them. It will be here objected, That we need not have recourſe to any other way than our own common underſtanding will direct us to, whereby to come to the knowledge of every mans Account, in regard that every Perſon who keeps Accounts, hath that in his Intention. To this I anſwer: I confeſs there are Account-books kept by moſt Traders, either in Whole-ſale, or Retail, and they frame Accounts of* Debtor *and* Creditor *in them, ſuch as they be: I have obſerved ſeveral of them thus; they have their Book of Goods bought, another*

of

of Goods ſold, a third of Mens Accounts upon Truſt, a fourth a Caſh-book, *beſides others according to every mans particular Fancy; which Books have little dependance each one to th'other, as a Merchants* Waſt-book, Journal *and* Leidger *have; ſave that, perhaps their* Caſh-book *is poſted placed or divided to every one of theſe in its ſeveral branches,* viz. *Part of the Receipts of* Caſh *to the Book of Sales; the reſidue of their Receipts perhaps (in that it concerns nothing of their Shop-Trade, but of Rents, or Moneys borrowed, or left in their hands;) all this they keep no account of, neither is it poſted any where. Then for the payments of* Caſh, *they are in part poſted to the Book of Goods bought; the reſidue being Repayments of Money lent them, or Money expended, they take no notice of, ſo as to carry it or place it to any Account: And ſo when they have paid any man in full, they croſs that Account; and when they are paid by any of their Chapmen, they croſs this Account alſo. And this is their track, whereby the Beauty of their Books is turned to Deformity; and then what* ballance *can they bring theſe Books to? None at all. Perhaps at the Years end they will caſt up their Shop, together with their Books of Buying and Selling, putting the one againſt the other, and ſo make an Eſtimate of their Eſtate: Perhaps they have omitted one or more Debts on either ſide, or they have not duly eſtimated the unpoſted part of their Receipts or Payments; and ſo in their Minds or Apprehenſions, they find a difference in their* ballance *from their Expectation; for they find but ſo much Profit, and they made account of this and that, which makes them go over and over again with their Work, every time producing perhaps a different View; for the Ground-work being laid uncertain, the Superſtructure muſt alſo needs prove confuſed: They reckon this gained on ſuch a Commodity, and that profited by another, which is not ſo: And thus, by reaſon they keep not a particular Account of* Profit *and* Loſs, *they diſtract and confound them-*

themſelves, and vainly ſpend their precious Time and Thoughts, when they think to make a ballance.

But to the next Benefit: This Way of accounting which we Treat of, carries with it its own proof: And here lies the ſupreme Excellency and Uſefulneſs of this myſtery: For as in the foregoing Section I gave a hint of Shop-Keepers and unlearned Accountants Confuſion and Uncertainty, ſo on the contrary, they that put in a due practice this Way (commonly called Italian Book-keeping) *are or may be ever at a certainty, which the other are not, nor cannot attain to. For I may ſpeak it without* Hyperbole, *that it is impoſſible for us, in this Way to erre ſo, as not with an ordinary Labour and Capacity to ſet all to rights again; upon this Maxim, That the* Art *carries its own Proof; in regard we have all our Concernments lie before us, the one to check the other. Whereas in the ſeveral Wayes vulgarly uſed, all is broken, undigeſted, and without Foundation.*

Again, another Utility is this, That as the Method we ſpeak of, is the beſt of all others, and conſequently that which ſhould be altogether in uſe; There is this in it, that thy Books being duly entred and kept, and thy Tranſactions or Commerce, be it greater or leſs, daily poſted: Then after thy deceaſe, thy Heirs and Succeſſors will know how to prove and find out thy Eſtate with much Facility, Whereas take the generality of Accountants, Firſt, they all differ in their Forms; The beſt of them are confuſed, the others ſo blotted and blurr'd, ſo croſs'd and raced, that neither Head nor Tail can be diſcovered: And how many of theſe, diſtruſting or diſregarding their own Books, leave them imperfect even in their own ſpurious wayes, and truſt for the moſt part to their mortal Memories, or looſe Papers. Yea many have I known, Perſons of great Dealing, taken away by the hand of Death, that queſtionleſs (living) had good Eſtates; being dead, their Widow and Family are turn'd out of all, and out-

outwitted by the crafty ſurviving Debtors *or pretended* Creditors. *It is therefore a good Courſe they take in* Holland, *where if the Husband be the Merchant, the Wife is the Book-keeper. It is incredible, what manifold miſchiefs this Irregularity and Ignorance in Accounts hath brought into the World: I have known extream great Errors proceed from this Ignorance; as that a man for keeping no formal Accounts, hath ſo miſtaken the matter, as to ſue his Neighbour for conſiderable ſummes, and at laſt the buſineſs referr'd to Accountants, he is found conſiderably indebted to the other: Whereupon it may well be concluded, that he who truſts to his Memory, or ſcattered Notes, or undiſtinct Accounts, reckons without his Hoſt. I have likewiſe heard of ſome that in policy keep no Books of Accounts, that they may the better make large reckonings to their Correſpondents: And here give me leave to tell you, that the Regular Accountant knows not the way of over-reaching, as the wilful ignorant doth; that is, he cannot ſo likely do it, in regard his Books are his Voucher, and readily manifeſt how he comes by his Eſtate, and remain to Poſterity to be ſcanned, to his Praiſe or Diſpraiſe.*

But why do I thus pleaſe my ſelf, to entertain my wearied Gueſts in the Porch, words are but Wind, they are effects which the Trading Merchant looks for: The reaſon of the Art is beſt ſeen in the Operation of it. I might inlarge in Arguments taken from the Delightfulneſs there is in this Method, it bringeth both Ends together (as one may ſay) and ſhews a perfect reaſon of the Increaſe and Decreaſe of ones Eſtate: Alſo excellent uſe might accrue by this conſideration, that he, who daily ſees his Accounts fairly and duely kept, knows how to ſteer the Fly-boat of his Expences, to hoyſe or lower his Sails of outgoing, according to Wiſdom: Whereas the ungrounded young Merchant reckons at random, goes on and ſees not the Labyrinth he runs himſelf into, but at hap-hazard ſpends prodigally, according to his

vain ſurmize on the one ſide, of Profit *where little or none is; on the other ſide, of ſmall* Expences *where they are thick and threefold; and how many are there of theſe every where (not to ſpeak of ſuch who run on greedily into deſtruction, by taking more care how to ſpend and get in debt, than others how to ſpare and get out of debt,) that by not ſeeing or not willing to ſee and ſet before them the ſtate of their Affairs, go on in a ſecret decaying of themſelves, to the utter undoing of their poor Families!*

As to the work here before thee, I can aſſure thee, it is framed to the beſt of my weak skill, neither have I omitted ought in it which I conceive may make thee a proficient in this Art: I have alſo ſtudyed to be plain and eaſie in my Style, purpoſely omitting many words and terms uſed by Accountants, as is common with moſt Artiſts, in their ſeveral Profeſſions to affect hidden terms; though if I could write in a Scholaſtical ſtyle, I would not; my aim being not to write to the Learned, but the unlearned; I affect our Mother Tongue, and wiſh that every Word or Name in this Book were perfectly Engliſh, *and not borrowed from other Languages, ſuch as the words* Leidger, Caſh, Debtor, Creditor, *and would have coyned* Engliſh *in their ſteads, but that I dare not arrogate being Author of new Terms of Art, rather being willing to explain in a Table by it ſelf, ſuch as are unuſual.*

To conclude, I recommend the whole to thy ſelf, for thy careful inſpection; wiſhing thee as much delight in the attaining the underſtand thereof, as I have had delightful care in the compiling. Hereby ſhalt thou acquire much reſt and ſatisfaction in thy Mind, as to what concerns meum & tuum *(mine and thine) and verifie the ſaying,* Diſtribuendo ſuum cuique, neminem timeas: *Giving every one his due, thou needeſt not fear any body.*

To

TO THE
READER.

READER,

IT is now Twelve or Fourteen Years ſince I wrote this following Inſtruction, intending it only for the uſe of my Children and Friends, and had no thought of making it publick: Nor ſhould have done it now, (being ſenſible that there are lately Printed ſome Learned Pieces on this Subject,) were it not to ſatisfie the Importunity of divers, who affect my Method and Style, as more ſuitable to Youth and Perſons of meaner Capacities. If I have herein expreſs'd my Meaning, ſo as thou may'ſt attain to ſome competent Knowledge in the beſt way of Book-keeping, my Ambition will be fully ſatisfied.

Farewell.

A Deſcription of ſeveral Characters uſed in this Book.

l. *A Pound Sterling of* 20 s.

s. *A Shilling.*

d. *A Penny.*

lb. *A* French *Pound or Livre, of* 20 Sols.

ſ. *A* Sol *of* 12 Deniers.

ꝺ. *A* Denier.

W. *A* French *Crown of* 60 Sols.

Ƒ. *A Pound* Flemiſh *of* 6 Florins *or* Guilders.

R. *A Florin*, gl. *A Guilder.*

A Mil Reis, *expreſſed by the* Portugueiſes thus:

1. Ↄ 000. *which is* 1000 Reis; *it being their cuſtom, to place this Character* Ↄ. *between the Thouſands and Hundreds: As to expreſs* 12500 Reis, *they do it thus,* 12Ↄ.500 Reis.

C. qr. lb. *for Hundreds, Quarters, and Pounds.*

@. Aroba, *or* Rove, *which is in* Spain 25 lb. *in* Portugal 32 lb. *weight.*

Here

Here followeth an Explanation of Hard words, uſed in theſe or other Merchants Accompts.

Leidger.

THE word *Leidger* may come from the *Italian Ledgireo*, which ſignifieth eaſie, nimble, or ſwift, denoting the uſe of the *Leidger* Book for the eaſie and ready finding the State of all Accounts.

Caſh.

The worſh Caſh comes from the *Italian* word Caſſa, ſignifying a Cheſt, and ſo the Money it ſelf vulgarly is called Caſh; though when it is asked, what have you in Caſh? It is meant, What Money have you in the Cheſt? But when it is asked, What Caſh have you; it is meant Money figuratively, *Continens pro contento.*

Debitor.

Debitor in *Italian* ſignifieth a Debtor, or one that oweth, or is in Debt.

Creditor.

Creditor.

Creditor in *Italian* ſignifieth one that crediteth or truſteth another with Money or Goods, lent or depoſited in the hands of a Borrower, or Debtor, or Friend to lay up.

Ballance.

The word *Ballance* ſignifieth even weight, by trying how much is in the left Scale or *Debtor* ſide of an Account, how much is in the right Scale, or *Creditor* ſide of an Account; and ſee what wants to make the *Ballance* or Scales even to a tittle: That which on the *Debtor* ſide is wanting, is *Debtor* to *Ballance*, and that which on the *Creditor* ſide is wanting, *Ballance* is *Debtor* to it.

Poſting.

This word ſignifieth to transferre or carry over from one Book to another, as when one entreth the parcels from a *Waſte-book* or *Journal* into a *Leidger*.

Nett.

Net, a *French* word ſignifying *Clean*, implying that it is the clean or clear weight, or other Content of a Commodity, diſtinct from the Cheſt, Wrapper or Cask, wherein it is contained.

Tare

Tare.

From *Tarra* an *Italian* word, by which is meant the Cheſt, Wrapper or Cask, that any Commodity is brought over or preſerved in.

Trett.

This is a Duty of Four in every 104. claimed by Citizens of *London* upon garbled Goods, ſuch as *Indico*, *Pepper*, *Cloves*, *Nutmegs*, and many other Groceries and Druggs.

Cloff, or *Clough.*

Is another Duty of 2 ℔ weight claimed on every Draught of above 3 C. weight upon ſome ſorts of Goods.

Inſurance or *Aſſurance.*

This is when for the Conſideration of a Reward, one Merchant takes upon him the Adventure of another Merchants Ship, or Goods at Sea; and if they come to be loſt, pays the other as much as he undertook for.

Præmium.

Is the Reward or Compenſation which is given to the ſaid Enſurer for his Adventure, as aforeſaid.

Freight.

Freight.

Is ſometimes taken for the Lading or Loading of a Ship, and ſometimes for the Reward paid for Tranſportation of Goods.

Proviſion.

The Reward which is allowed unto a Factor upon Buying and Selling, Receiving and Paying, *&c.* is called by ſome *Proviſion*, by others *Commiſſion.*

Account Currant.

An *Account Currant* takes in the Heads of all former Tranſactions with my Correſpondents, ſuppoſing the particulars were given before: The intent of an Account *Currant* is to bring all to a Head, and demonſtrate how the Caſe ſtands with the party I intend to account with: In a Word, every mans Account duly entred in thy *Leidger*, is an Account *Currant.*

DEBTOR

DEBTOR AND CREDITOR MADE EASIE, &c.

IT is requiſite for an Accountant, that he be firſt well skill'd in *Arithmetick*, at leaſt as far as the *Rules of Three*, and of *Practice*, if he intends to attain to the Perfection of a Merchants Traffick: Indeed for other Dealers of leſſer Trade, and eaſier Accounts, mentioned in this following Diſcourſe, leſs skill therein will ſerve their turn.

This being premiſed, I come now to give you the Deſcription of an Account. Every Account, whether it be drawn in the way of *Debitor* and *Creditor*, or not, it implies a *Debitor*, that is, the Perſon owing: And a *Creditor*, that is, the Perſon or Thing due unto. Or thus, it is a borrowing from one to lend to another, or the taking away from one, to put or place to another: There is nothing done in the way of Commerce or dealing between Man and Man, but it is the charging of the

one (*the Debitor*) to the diſcharging the other (*the Creditor.*) But becauſe my aim is to be plain even to the meaneſt Capacities, it is convenient to chooſe out rather Examples than general Poſitions: Therefore I ſhall now proceed in the management of an Employment, Buſineſs, or Trade, and reduce the ſame in an orderly way of Accounts.

To begin therefore, It is to be granted, that no Perſon is without his Stock, or Eſtate, or ſomething to begin the World with: The Youth or young Scholar hath his Books, his youthful Implements or Utenſils; Or in Money a Peny, or a Shilling in his Pocket: The Husbandman hath his Stock of Cattel, Sheep, Corn of all ſorts: The Gentleman or Nobleman hath his real Eſtate, Lands and Houſes, or Revenue, beſides a Stock of Money, Cattel and Corn. The Shop-keeper hath his Wares to ſell by Retail. The Handicrafts Man hath alſo his Commodities or Manufactures. The Merchant hath his Wares in the bulk, at home and abroad, in Land and beyond the Seas, alſo he hath his *Caſh* or Money-cheſt, and Debts due to him: And if he deal in Factorage, he hath Wares in his hands to ſell for Account of his Friends and Correſpondents, and many other things I might inſtance in, but theſe may ſuffice for our preſent undertaking.

And now inſtead of compiling to each of theſe mentioned Qualities a diſtinct Account or *Leidger* by it ſelf, which would make this a large Volumn, I ſhall for brevity ſake take all the ſaid Perſons or Callings beforenamed, to be but one only ſingle perſon, dealing in all the fore-mentioned wayes: And ſo here followeth the *Inventory* of my Eſtate in Wares, Money, Lands, and Debts, according to an indifferent valuation; this being ever the beginning or ground-work of the *Leidger.*

The

The Inventory *of my Estate, taken* 10*th.* April, 1675.

	As a Youth I have in Stock.	*l.*	*s.*	*d.*
2/1	In Money,	—	5	—
3/2	In School-books	1	—	—
3/1	Six pair of Pigeons, at 1 *s.* 6 *d. per* pair,	—	9	—
3/1	Nine Rabbets at 8 *d. per* piece	—	6	—
	As a Husbandman I have in Stock,			
4/1	A Lease of a Farm called *Grange*, in the County of *&c.* at 70 *l. per ann.* for which I paid 300 *l.* Fine, to take off 20 *l. per* Year.	300	—	—
5/1	Twenty Cows, val. at 4 *l. per* piece.	80	—	—
4/1	Six Horses at 8 *l. per* piece,	48	—	—
5/1	Two Hundred Sheep, at 12 *s. per* Sheep,	120	—	—
	As a Gentleman or Nobleman, I have			
4/1	The Mannor of *Lees-Hall* in the County of *&c.* lett at 275 *l. per ann.* which at 20 years purchase is worth,	5500	—	—
5/1	A hundred Quarters of Wheat at 48 *s. per* Quarter,	240	—	—
5/1	Fifty Quarters of Barley, at 30 *s. per* Quarter,	75	—	—
5/1	Sixty Quarters of Oats at 28 *s. per* Quarter,	54	—	—
	To the next.	6419	—	—

		l.	*s.*	*d.*
	From the foregoing side,	6419	—	—
	As a Retailing Shop-keeper, I have,			
$\frac{6}{1}$	Four hundred seventy eight Ells of Cambrick at 2 *s.* 8 *d.*-	63	14	8
$\frac{6}{1}$	Three hundred twenty five yards of Linsey-woolsey at 20 *d.*-	27	1	8
$\frac{7}{1}$	Five hundred thirty nine Gallons of Sack at 5 *s.* 4 *d.*-	143	14	8
	As a Handicraft or mixt Tradesman, to instance an Upholster, *I have,*			
$\frac{7}{1}$	A suit of Tapistry, 6 ps. -	100	—	—
$\frac{7}{1}$	Six Turky Carpets,	13	—	—
$\frac{7}{1}$	Five Feather-beds at 7 *l.* 2 *s.*	35	10	—
	As a Merchant, I have,			
$\frac{3}{1}$	Twenty Chests of Sugar, weigh Net, 110 C. 3 qr. 14 ℔ at 5 *l. per* C.	554	7	6
$\frac{1}{1}$	A hundred barrels Raisins, weighing 160 C. at 39 *s. per* C.-	312	—	—
$\frac{2}{1}$	Ten pieces double Sayes, at 3 *l.* 11 *s. per* peice	35	10	—
$\frac{0}{2}$	Due to me by *John Gover*,	115	—	—
$\frac{0}{1}$	Due to me by *Jacob Vandonck* of *Amsterdam* 1120 Guilders, bank-money, val. at 21 *d. per* gl.	98	—	—
$\frac{128}{1}$	Due by *John Dumoulin* of *Roven*, 128 Livres, 10 Sols, at 18 *d. per* ℔-	9	12	9
$\frac{0}{1}$	$\frac{1}{8}$ part of the Ship *Bonaventure*, 300 Ton,	250	—	—
	Thus	8176	11	3

Thus far of the *Credit* of my Stock or Eſtate, *viz.* what I have of is due to me: Now followeth the *Debit* of my Stock, *viz.* what I find my ſelf indebted to ſeveral perſons as followeth:

	l.	*s.*	*d.*	
To *Philip Greenvil* Eſq; 2000 *l.* which he lent me on my Mortgage of the Manor of *Lees-hall*, at 6 *per cent. per an.* there being now due 6 *M.* Intereſt,	2060	—	—	$\frac{1}{7}$
To *John Germin* of *Lisbon* 24 Mil Reis at 7 *s.* 6 *d. per* Mil Re.	9	—	—	$\frac{1}{10}$
To *Rowland Grigſon* of *Malaga*, upon account,	34	19	4	$\frac{1}{11}$
To *John Lilly* of *London*,	125	—	—	$\frac{1}{9}$
	2228	19	4	

Note that the Figures in the Margin above as to inſtance in the laſt ($\frac{1}{9}$) referre to the Folio's in the *Leidger.* to ſhew in what leaves thereof the ſaid parcel is entred. The figure 1. ſhews where the *Debtor* is entred, viv. *Stock:* The figure 9. ſhews where the *Creditor* is entred, *viz.* in *John Lillies* Account: And ſo with all the foregoing, and all that ſhall follow in this *Waſte-book.*

Having thus given a due plat or *Inventory* of my Eſtate, I now proceed to paſs the ſame in my *Leidger*: For which take notice of the former Propoſition, That every parcel or Tranſaction is to be paſt in the Leidger with a double Entry, viz. *Debtor and Creditor.*

As now for the firſt parcel, which is 5 *s.* which the Youth hath in Money: For this the Accompt of Money or *Caſh* is *Debtor*, and the Account of *Stock* is *Creditor*: Erect the Titles of theſe ſeveral Accounts in your *Leidger*, the left ſide for the *Debtor*, the right ſide for the *Creditor*, you will find *Caſh* in *fol.* 2. *Stock* in *fol.* 1. Then

on

on the *Debtor* ſide of *Caſh*, having ſet the Date in the Margin, proceed to ſay, [To *Stock*, remaining in my hands | 1 | *l.*—5-- Having this done, turn back to account of *Stock* in *fol.* 1. In which, as in the account of *Caſh* you write on the left hand, or *Debtor*; here you muſt write on the right hand or *Creditor*, where firſt having alſo inſerted the Date in the Margin, then write [By *Caſh* for ſo much reſting | 2 | *l.*—5—:— By the way obſerve, that the Figure | 2 | immediately before the Column of Money, referrs to the *folio* in the *Leidger* where the *Debtor* is entred. And the Figure | 1 | in the *Debtor*, referres to the *folio* where the *Creditor* is entred: Theſe Marks of Reference thou wilt find of ſpecial uſe when thou comeſt to prick over, or take a Review of thy *Leidger*, as ſhall be ſhewn hereafter.

Then come we to the Account of School-books, for which erect an Account in the *Leidger*, which let be in *fol.* 3. where by the way obſerve, that diſcretion is to be uſed, what ſpace in your *Leidger* to leave betwixt Account and Account: Some Accounts require a whole leaf or *folio*, as the Account of *Stock*, and that of Caſh, may take up ſeveral leaves; but as for School-books, and ſuch like Accounts, in which there will be but little dealing, ſuch as theſe may be crowded 3 or 4 in a *folio*, as you may ſee by caſting your eye upon the *Leidger*. But now for the poſting of this Account, you are to proceed in the ſame manner as in the former Entry: And in that Account of School-books, on the *Debtor* ſide or left hand page, firſt inſert the Date, 10 *April*, 1675. Then ſay, To *Stock*, my Books being valued at | 1 | *l.* 1 :—:— Then turn back to Account of *Stock* in *fol.* 1. and on the right hand or *Creditor* ſide, ſay, By School-books | 3 | *l.* 1 :— :— And ſo you have done with this parcel concerning School-books.

Then come we to the Account of Pidgeons, which I

place

place in the ſame *folio* with that of School-books, and enter it in the ſame manner on the *Debtor* ſide, and ſay, To ſtock for *Pidgeons*, | pair 6 | fol. 1 | *l.* —: 9: —: Here alſo is a little obſervation to be made; That in any Account of Commodities, which I have by Number or Tale, I keep a Column on purpoſe to inſert the Number as well on the *Debtor* as on the *Creditor* ſide, that ſo I may ſee what becomes of the ſaid Commodity, as you ſee done in the Leidger to this Account of *Pidgeons*, and others of the like nature: This for the *Debtor* ſide, *viz.* the Account of *Pidgeons*: The *Creditor* is *Stock*, in which as you did before, ſay, [By *Pidgeons* 6 pair, | 3 | *l.* —: 9: —. And as we have done with theſe, ſo are we to do with the Accounts of *Rabbets*, and *Grange* Farm, and all the reſt of thoſe Accounts of Wares and Debts belonging to me; ſtill obſerving, that as you charge their ſeveral Accounts on the left hand page or *Debtor* ſide, ſo alſo that you give credit to the Account of *Stock* for them one by one: And thus far with the *Credit* of the Stock, or that which I have, or is due to me.

Now for the *Debtor* part of *Stock*, or that which I owe: Theſe parcels are to be entred quite contrary to the other; for here *Stock* muſt be *Debtor*, and each reſpective parcel *Creditor*, as you may by viewing the *Leidger* find, That for the parcel of 2060 *l.* by me due to *Philip Greenvil* which is marked ⁊ in the Margin, make *Stock* in fol. 1. *Debtor*, and *Greenvil* in fol. 10. *Creditor*, and ſo with the reſt. But remember, that when you come to *John Germin* or others, that owe you Outlandiſh Money, you muſt keep a Column by it ſelf, to inſert that foreign Account, for that muſt be ballanced as well as the Engliſh Account. And thus far ſhall ſuffice for ſettling your Stock *Debitor* and *Creditor*, by which

you

you have opened Accounts in the *Leidger* with moſt Perſons and Things you have to do with.

Now come we to put forth our ſelves in Action, To buy and ſell, Receive and pay, carry on a Trade with this premiſed Stock; in which my method ſhall be to carry on the dealing of the ſeveral Perſons or qualities before-mentioned, one by one, in their ſeveral wayes; And yet ſo as you are to take the whole work together collectively, as the Trade or Dealing of one ſingle Perſon; for elſe, if to each of theſe Trades or Employments I had framed a ſeveral *Leidger*, this work had been too Volumnous.

Youths Account. Therefore, to begin with the firſt, the Youth or Young Scholar; let us ſee what Commodity he deals with, for having 5 *s.* in his Pocket, it muſt ſee the Air, and therefore to disburthen him of it,

12 *April*, 1675.

He layes out 2 s. 6 d. *on a parcel of* Counters, *which he buyes at 6 for one Penny, in all* 180 Counters.

To enter this parcel upon the ground or Maxim of a *Debtor* or *Creditor*, the Reader by this time is ſo far a Proficient to know, that the Property of *Caſh* which ſtands *Debtor*, is altered into ſomething elſe, which other thing muſt now be *Debtor*, and *Caſh* the *Creditor*; Therefore in the next Vacancy or blank Paper in the *Leidger*, ſuppoſe *fol.* 11. I erect an Account of *Counters*, and ſetting the Date in the Margin as before taught, then ſay, [To Caſh bought at 6 for 1 d. 180 Counters, | fol. 2 | *l.* -2:6: Thus have I done with the *Debtor*, wherein you may obſerve firſt the date, (12 *Apr.* 1675.) then the mention of the Counter-part (to *Caſh*;) then the illuſtration of the thing done, or matter of Fact, as ſhort as you may, to be contained in one line, though where the matter requires,

you

you may uſe two lines or more; Then next obſerve the Column of Quantity, | Counters 180 |: Then the column of the reference to the Folio of the Counter-part, | fol. 2 | Then laſtly the value or Column of Money, *l.*—2:6. And thus your line is as full of ſolid Matter, as I may ſay, as an Egg is full of Meat: This for the *Debtor*, Now for the *Creditor*; having made *Counters Debtor* to *Caſh*, it followeth that our *Creditor* or Counterpart muſt be *Caſh*, *Creditor* by *Counters*, therefore turn back to *fol.* 2. and on the *Creditor* ſide thereof ſay, By *Counters* for 180. bought at 6 for 1 *d.* | 11 | *l.*—2:6. And ſo we have done with this parcel.

13 *April*, 1675.

Bought a peck of Tares to feed my Pidgeons, coſt 1 s.

Here according to the foregoing Rules we ſhould erect an Account for *Tares*, and make them *Debtor*, and *Caſh Creditor*. But take this for a general Rule, that no Account is to be kept of any commodity except what is intended for Sale, Profit or Increaſe, which this Account of *Tares* is not: You will ask, what will then be done with this Account? *Caſh* of neceſſity muſt have *Credit* for the 1 *s.* in regard ſo much is iſſued out of the Cheſt. I anſwer, look what uſe they are prepared for, *viz.* for the *Pidgeons*, and that Account is proper to be charged with the 1 *s.* Every Commodity ought to bear its own charge; Account of *Pidgeons* is that whereof I expect profit, not Tares, and therefore they may well bear the charge of their own Meat; ſo I conclude this alſo, ſaying,

Pidgeons Debtor *to* Caſh, *and* Caſh Creditor *by Pidgeons, paid for Tares*, ——————————*l*—1:—

14 *April*, 1675.

Sold 4 *pair of young* Pidgeons *at* 12 d. per *pair, for which I have received* ——————————*l*—4:—

Here you ſee in this as in all Bargains, and alteration or change in two Accounts; Money is received, for which *Caſh* is *Debtor*, *Pidgeons* are ſold, and that Account muſt be *Creditor*.

16 *April*, 1675.

This day I was with ſeveral of my fellows at Span-Counter, *and I find that I carryed home my own and* 60 *more.*

Here I find that my Counters encreaſing, they ought to be charged, or made *Debtor*: But now what is proper here to be made *Creditor?* Shall I erect an Account of thoſe fellows of mine from whom I gained them? thereby I ſhould make ſuch to be *Creditors* whom I never intend to pay, for I won them. In anſwer to this, the Practitioner is to be informed, that there is an Account to be kept of Loſſes and Gains, called the Account of Loſs and Gain, or *Profit and Loſs*. And therefore let us turn to a blank *folio* in our *Leidger*, and prepare the ſaid Account: A whole *folio* is as little as you can take for it, for you will find it very full and *copious* in the Courſe of your Trade, becauſe in all or moſt Tranſactions there is loſing or getting: The *Debtor* ſide of this Account contains the Loſſes, the *Creditor* the Gains.

This Account opened in *folio* 12. I turn to Account of *Counters*, and make that *Debtor* to *Loſs and Gain*, gained | Counters 60 | fol. 12 | *l.*—:—:10. (valuing them at 6 for 1 d. as formerly:) Then turn to Account of *Loſs and Gain*, and on the Creditor ſide thereof ſay, (By *Counters* for 60) gained | fol. 12. | *l.*—:—:10.

Sold my 6 pair of old Pidgeons *one with another, at* 15 d. *a pair*, l—:7:6.

This parcel is to be entred in the *Leidger* in every reſpect as the parcel of young *Pidgeons* was, *viz.* Turn over

over to Caſh, and make the ſame Debtor to *Pidgeons* for Sale of 6 pair, | 3 | *l.*—7 : 6. And then turn to Account of *Pidgeons*, and on the *Creditor* ſide ſay, By Caſh received for | $\frac{\text{pair}}{6}$ | $\frac{\text{fol}}{2}$ | *l.*—7 : 6. And once for all, ſtill you are to find out a *Debtor* and a *Creditor*, as hath been often ſhewed already, which I hope by this time is ſo well underſtood, that henceforth I ſhall inſiſt no more, except to tell you which is *Debtor* and which *Creditor*, with the Reaſons thereof, and leave the Entry it ſelf, or wording of it, unto the ingenious Practitioner, who may help himſelf with the Marginal References, which in the laſt recited parcel are $\frac{2}{3}$. That is, *folio* 2. *Debtor*, and *fol.* 3. *Creditor*.

I would alſo adviſe the Reader or Beginner, that as he goes on in the peruſal of theſe Inſtructions, he would ſtill from firſt to laſt of Entries in the *Leidger*, prick the ſumms both Debtor and Creditor, by which he will find an incredible advantage: Yea: if inſtead of pricking over, he write over this *Leidger* by degrees, as he reads the Tranſactions herein contained, he would not fail of a good Income and increaſe of knowledge in theſe matters. And as to the pricking the *Leidger*, as it is a thing muſt be done, er'e you will find your *Leidger* right, if it be of any bulk or *Magnitude*, ſo the ſooner you begin it, the eaſier will it be to you. Now to prick a *Leidger* is this, *viz.* To begin at the firſt *folio*, where *Stock* is Debtor to *Phil. Greenvil*, and there at the foot of the Character *l* make a prick thus *l.* or at the end of the ſum thus, *l* 2060: — : ——. And then turn to the Counterpart thereof *folio* 10. and make the like mark there; and ſo do with every parcel in order from firſt to laſt, and if in pricking over your *Leidger*, you find to every *Debtor* a *Creditor* proportionable, and not a ſumme

in the *Leidger* unprickt, you may conclude that your work in the end will *ballance* right: The benefits which do accrue hereby are manifold. For whereas the young Accountant is apt to miſtake in his Entries, (the beſt is not herein free) this after-view being orderly managed, will infallibly rectifie all overſights, which are chiefly of theſe kinds: 1. Thou may'ſt find that in thy haſty writing, thy *Debtor* and *Creditor*, in ſome one or more parcels, may differ in their value: 2. Thou may'ſt have entred a *Debtor* and omitted the *Creditor* or Counterpart; or on the contrary thou may'ſt have entred a *Creditor* and not the *Debtor*. 3. Thou may'ſt have entred the *Debtor* right, and inſtead of entring the Counterpart thereof on the Creditor ſide, through miſtake thou mayeſt have entred it *Debtor* again, on the Account where it ſhould have been *Creditor*, and ſo here are two *Debtors* and no *Creditor*: And likewiſe on the *Creditor* ſide thou mayeſt have made two *Creditors*, and no *Debtor*: Many are the Incidents of this Nature, which by pricking thou wilt rectifie; For as it is uſually ſaid, that many times the ſtander by (or he that overlooketh) ſeeth more than the Gameſter; ſo thou wilt by this Review, mend thoſe Errours which thy leſs ſerious or rather over-diligent entring did commit: So that this pricking you will find to be abſolutely neceſſary e're you come to the *Ballance*, which is the cloſe of your *Leidger*, of which ſhall be ſpoken in its due time: But the reaſon I do here ſo early adviſe to pricking the *Leidger*, is, that the Learner may go along with us in our work, and the eaſier trace us in our *Leidger* Entries: Which I am ſure when he hath made uſe of, beginning with the firſt, and ſo going on with every entry, he will find the uſefulneſs of it, better

than

than can be here expreſs'd, for I muſt avoid prolixity.

Our laſt Entry was the Sale of 6 pair of old *Pidgeons*, ſo that I have none remaining, and that *Account* ſeems to be finiſht : But we have now opportunity to take notice of a new Obſervation, which is this; As ſoon as any Account in the *Leidger* is ended, I mean when any Commodity is ſold or diſpoſed of, that ſame Account is to be *ballanced*; that is, it muſt contain as much in value on the *Debtor* as on the *Creditors ſide*, and on the *Creditor* as on the *Debtor* ſide; Therefore having now ſold all my *Pidgeons*, I caſt mine eye to ſee how that Account ſtands in my *Leidger*; and I find that it ſtands charged on the *Debtor* ſide by 10 *s.* and ſtands diſcharged on the *Creditor* ſide 11*s.* 6*d.* Therefore there wants 1 *s.* 6 *d.* on the *Debtor* ſide, the which to cloſe up, is to be conſidered what the reaſon is of this difference, which appears to be for that the Commodity yields more than it coſts, which over-plus ought therefore to be carried to the Account of *Loſs and Gain.*

Pidgeons, are *Debtor* to *Loſs and Gain*, *l.*— 1 : 6. And having done this, ſumme up both ſides, and make them even.

17 *April*, 1675.

Bought for my own ſpending a parcel of Pippins *and* Pearmains *to the value of* 6 d. *at* 4 *for a Peny, being* No. 24. *Apples.*

To enter this parcel, thou art to conſult with the reaſons giving concerning the peck of Tares bought for the *Pidgeons*, and as thou wert to keep no Account of Tares, being for the Pidgeons ſpending, ſo neither art thou to keep Account of theſe Apples, in regard they are not bought to ſell again, and make profit of, but

but for thy own spending; therefore erect a new Account of *Expences*, and make that *Debtor* and Cash *Creditor* for the same, ——— *l.* — : — 6

Sold my parcel of Rabbets, *in number* 8. *at* 1 *d.* per *piece, one* Rabbet *being dead, these amounting to* 5 s. 4 d.

Cash Debtor to account of *Rabbets*, —— *l.* — 5 : -4

Then to ballance this Account of *Rabbets* which now stands charged with 6 *s.* and discharged but with 5 *s.* 4 *d.* which is less than they cost by 8 *d.* and is an apparent loss, say,

Loss and Gain is *Debtor* to *Rabbets* for one *Rabbet* dead, ——— *l.* — : — 8

This being entred, the *Debtor* and *Creditor* will be alike, and so make both sides even, as thou did'st the Account of *Pidgeons*.

18 *April*, 1675.

Bought of one of my School-fellows a Latin Book of Æsops Fables, *and a* Tullies Epistles *together with a* Greek Grammar, *for which I paid him* —— l. — 1 : 6
in Money, and 120 *Counters at* 6 *a penny* —— l. — 1 : 8

l. — 3 : 2

The Account which is here *Debtor*, is but one, *viz. School-books*, but the Accounts to be made *Creditor* are two, viz. *Cash* and *Counters*; Thus:

School-books Debtor to Cash, ——— l. — 1 : 6
School-books Debtor to *Counters*, ——— l. — 1 : 8

19 *April* 1675.

My Uncle gives me 18 *d. to spend, and dispose of as I please.*

Cash Debtor to Loss and Gain, ——— l. — 1 : 6

If

If this Gift were of a conſiderable value, as a great Legacy or Marriage Dowry, then it were proper to make *Caſh* Debtor, and *Stock* Creditor, though at the cloſe of the Years Account, all will be one and the ſame.

Thus far with the Youths Account, or Young Scholars Traffique, the which being well minded by eminenter Tradeſmen, will carry them very far into the knowledge of this Art : For though they treat of mean Affairs, yet the Method is the ſame in matters of the greateſt Trading ; and you have but few Bargains betwixt Man and Man, but what for Kind and Nature are compriſed in the aforeſaid Rules or Documents. And ſo we will proceed to the *Husbandmans* Trade or Occupation.

20 *April*, 1675.

Husbandmans Account.

Paid to my Neighbour Hicks *for* 60 *Load of Manure Dung, at* 6 d. per *load*, 30 s. *This being for the Benefit of the Farm, ſay,*

Grange Farm Debtor to *Caſh*, for, *&c.* — *l* 1 : 10 : —

21 *April*, 1675.

Bought at Market theſe ſeveral Grains following, being for ſeed, viz.

3 *quarters of Wheat, at* 3 l. per *qr.* —	*l.* 9 — : —	
4 *quarters of Barley, at* 40 s. per *qr.* —	8 — : —	
1 *quarter of Rye* —	1 : 16 —	
2 *quarters of Oats* —	2 — : —	
1 *quarter of Peaſe*, —	1 : 15 —	
1 *quarter of Beans*, —	1 : 12 —	
	l. 24 : 3 : —	

If theſe Grains were bought with an intent to Retail, or ſell them off again, it were proper to keep ſo many

many Accounts as they be sorts, but being to be sowed, place them in one Entry, as the former:

Grange Farm Debtor to *Cash* for *&c.*---*l* 24 : 3 —

23 *April*, 1675.

Sold 100 Ewes *with their Lambs*, *at* 17 s. per *piece*——*l* 85— : —

Cash is Debtor to Account of *Sheep*, —— 85— : —

Sold 3 Calves *at* 26 s. 8 d. piece— —— 4— : —

Cash Debtor to *Calves*-- —— 4— : —

Although you have yet no Account of *Calves* set out, yet begin one now, for there will be Opportunity to charge the said Account.

Sold 280 lb *of* Butter *at* 6 d.—— ——*l* 7 — : —

900 lb *of* Cheese *at* 4d. —— —— 15 — : —

l 22 — : —

Cash Debtor to the Farm, —— 22 — : —

The Account of *Cowes* might have had *Credit* for this, but then they ought to have been charged with their Fodder and Pasture; to avoid which trouble, I carry the *Credit* thereof to the Farm.

24 *April*, 1675.

Paid my Dairy Maid Bess Hobbs *her Years wages*, *due at* Lady-day *last past*,—— ——l 2 : 10—

Grange Farm *is Debtor to Cash*, —— —2 : 10—

25 *April*, 1675.

Paid several Work-men for mowing, making and stacking of Hay,-——————————l 1 : 11 : 6.

Here in regard my Hay is to sell, whereby to raise my Rent, *&c.* It is therefore convenient to keep an Account thereof by it self, and therefore,

Hay is *Debitor* to *Cash*——————l 1 : 11 : 6.

If I will be very exact in the charging or valuing any

any Commodity lying on my hands; as for inſtance, the *Hay* before-mentioned, which ſtands me in (beſides the *l* 1 : 11 : 6. paid for mowing, *&c.*) a conſiderable value in Victuals to my Labourers, ſay to the value of *l* 1 : 18 : 6. In ſuch a Caſe enter thus:

Hay Debtor to Expences,——————*l* 1 : 18 : 6

Still obſerving to give *Credit* to that Account which is expended or iſſued forth, as well as charging that Account which hath received Alteration or bettering in Quality or Quantity.

I do eſtimate my Hay *inned this Year, to be* 100 *load, which I value at* 35 s. per *load,*——————*l* 175 : — : —

Hay is Debtor to *Grange* Farm,——————175 : — : —

Memorandum, That it is at thy liberty whether to charge the Account of Hay with an Eſtimate in this place, or ſtay till thou haſt ſold or diſpoſed of it, and ſo by the *Creditor* ſide of this Account of Hay, know the quantity thereof, whereby to make a true valuation of it.

26 *April*, 1675.

Lent to my Neighbour Thomas Roe *to repay at demand*——————————————*l* 10 : — : —

Thomas Roe Debtor *to* Caſh——————10 : — : —

At caſting up my Caſh, I find to have diſburſed for Houſe-keeping, as by my petty *Charge-book*,--23 : 11 : 6

Alſo I find wanting to make even my Money, which I can give no account of, but that it is miſſing, — : 6 : 8

Account of *Expences* Debtor to *Caſh* —23 : 11 : 6

Loſs and Gain Debtor to *Caſh*,——————: 6 : 8

27 *April*, 1675.

Received of Thomas Roe *the Money formerly lent*—

Caſh Debtor to *Tho. Roe*,——————*l* 10 : — : —

28 *April*, 1675.

Paid the Collectors for the Royal Aid, *for Six Months*

for my Stock *on* Grange *Farm*, 30 s. *And for my Landlord* John Broughton *Eſq*; 25 s.

Grange Farm Debtor to *Caſh*, ——— *l* 1 : 10 : —

John Broughton Eſq; Debtor to *Caſh* —— 1 : 5 : —

1 *May*, 1675.

My Rent for 6 Months paſt, is this day due unto my Landlord, I muſt therefore give him Credit for the ſame.

Grange *Farm* Debtor *to* John Broughton *Eſq*; ——————— *l.* 25 : — : —

2 May, 1675.

Paid my Landlord, l. 23 : 15 : — *which together with* 25 s. *paid for his ſhare of Taxes, amounts to* l. 25. *ſo he is paid in full*; *Therefore ſay*,

John Broughton Eſq; *Debtor to Caſh*, — *l.* 23 : 15 : — This entry evens the Account of the ſaid *Broughton*, as thou mayeſt well obſerve, if thou continueſt pricking or copying the *Leidger* as was adviſed.

3 May, 1675.

I find my ſelf to have been ſtocked with 16 Calves, *proceeding from my Milch Kine, which I value at* 17 s. 6 d. per *piece, one with the other.*

Here it is apparent, that Account of *Calves* is *Debtor*, but not ſo viſible which of the two are the propereſt *Creditor*, *Cowes* or the *Farm*: It is true, give either of theſe *Credit*, the *Leidger* will be right in the end; but we would take that which is propereſt: If we take the Account of *Cowes*, and give that *Credit*, it will neceſſitate another Entry, by making the Account of *Cowes Debtor* to *Loſs and Gain*, or unto the *Farm*, for the profit of the ſaid *Calves*: Whereas, if we paſs it immediately to the *Farm*, we ſave the labour of a double Entry; and brevity is ſtill to be choſen and preferred in keeping of Accounts; for there

there is nothing renders them more dark, than needleſs prolixity ;

Therefore *Calves* are *Debtor* to *Grange* Farm, *l* 14 : — : —

Thus far with the Farmers Countrey-Trade, wherein if I have omitted many of their ways and Dealings, Bargains or Barters, or have treated matters impertinently, their pardon is craved by one who confeſſeth himſelf ignorant and untaught in their Myſteries. I cut off the ſhorter in this, becauſe I would proceed to the *Country Gentlemans* Affairs, which differs not much from the former in Method, only the one payes Rent, the other pays none.

4 May, 1675.

Received of John Jones *for* 20 *quarters of Wheat ſold to him at* 52 s. per *quarter*, —— —— —— *l* 52 : — : — Country Gentlemans Account.

Here *Caſh* is *Debtor* ; but what is Creditor, *John Jones*, or *Wheat* ? I anſwer, if *John Jones* had bought the Wheat upon Truſt, then he had been the proper Debtor, and *Caſh* had not here been medled with : But now he paying his Money down, there needs no *Leidger* parcel to be made of him : but

Caſh Debtor to *Wheat*, —— —— —— *l* 52 : — : —

5 May, 1675.

Bought in Rumford *Market* 4 Cows, *each with a Calf, at* 6 *l.* 1 *s.*-- —— —— —— —— —— *l* 24 : 4 —

Here it is fit to keep an Account of *Cows*, and another for *Calves* ; I will therefore value the Calves at 10 *s.* a piece.

Cows at 5 *l.* 11 *s. per* peice, Debtor to *Caſh l* 22 : 4 :—

Calves at 10 *s. per* peice, Debtor to *Caſh*, —— 2 : - :—

7 May, 1675.

Sold to Tho. Green, *to pay one half in hand, the other half 3 Months hence,*

10 *quarters of Wheat at* 54 s. ——— l 27 — : —
10 *qrs. of Barly at* 36 s. ——— l 18 — : —
10 *qrs. of Oats at* 22 s. 6 d. ——— l 11 : 5 : —

Here in the first place you are to erect an Account of *Tho. Green*, whom you are to charge with the several Grains mentioned, *viz.*

Thomas Green is Debtor,

To Wheat for 10 qr. at 54 s. ——— l 27 — : —
To Barley for 10 qr. at 36 s. ——— l 18 — : —
To Oats for 10 qr. at 22 s. 6 d. ——— l 11 : 5 : —

l 56 : 5 : —

And when he pays his first half, as suppose the next day, then say,

8 May, 1675.

Cash Dr. to *Tho. Green*, ——— l 28 : 2 : 6

9 May, 1675.

Paid Goodman Bird *for Hedging, Ditching, and Stubbing work, as* per Bill ——— l 9 : 18 . —

Here we are to consider what Account is fittest to bear this payment, and all others of such nature; in the Farmers Account we made *Grange* Farm to bear such-like charges; and it is not less proper here to make *Manner of Lees* Debtor; But rather erect in your *Leidger* an Account of *Husbandry*, and say,

Husbandry Debtor to *Cash*, ——— l 9 : 18 : —

Bought of Widow Spilman *these Utensils following, for which I pay her in Barley at* 40 *s. the quarter*;

An

An old Cart and a Tumbrel, with Harneſs and other Appurtenances, all valued at ——— 13 : 10 : —
A Wheel-Plough, ——— 2 : — : —
A pair of Harrows, ——— : 10 : —

16 : — : —

Here you need not keep an Account with Widow *Spilman*, in regard ſhe hath preſent pay; neither hath Caſh to do in this matter, but,

Husbandry is *Debtor* to *Barley* 3 quarters delivered for the Utenſils aboveſaid, ——— 16 : — : — $\frac{14}{5}$

10 May, 1675.

Bought of Thomas Roe, 10 *load of Hay, for ſtover for my Cattel at* 36 s. *per load; in exchange for Wheat at* 56s. *per quarter. So I deliver him* 6 *qr.* 3 *buſhels of Wheat, at* 56 s. ——— 117 : 17 : —
And in Money the Reſidue, ——— — : 3 : —

118 : — : —

Leſs than three Entries will not ſtate this Caſe aright, by reaſon of the odd 3 *s.* paid in Money, elſe the like Entry as the former would ſerve turn, by ſaying *Husbandry* is Debtor to *Wheat* 18 l. But you are to proceed thus;

Husbandry Dr. to *Tho. Roe* for Hay, --118 : — : — $\frac{14}{14}$
Tho. Roe Dr. to *Wheat*, for 6 qr. 3 bls. --17 : 17 : — $\frac{14}{6}$
Tho. Roe Dr. to *Caſh* paid him, ——— — : 3 : — $\frac{14}{2}$

And ſo this Queſtion is anſwered.

Some unlearned Accomptants in ſuch a caſe as this, will pretend to a ſhorter way, by omitting *Thomas Roes* Account, and make *Caſh* ſerve in his ſtead, thus,

Husbandry Dr. to *Caſh* for the Hay, —118 : — : —
Caſh Dr. to *Wheat* delivered to *Tho. Roe* --17 : — : —

This

This (ſay they) leaves our *Caſh* in a good Poſture, and each other Account hath its due; But I will ask ſuch, are there not by this means two Falſities broached; Firſt, in charging *Caſh* with 18 *l.* it never received, and then in diſcharging it of 17 *l.* 17 *s.* it never paid. Take this therefore for a perpetual Remembrance, that the beauty of your Accounts conſiſts materially in expreſſing the truth of every Tranſaction; Let your Accounts be kept ſo, as if there be occaſion to produce them before a Court of Judicature, you may be able to ſwear to the Truth of them; Therefore be ſure never to meddle with *Caſh*, except Money be really paid or received. Except in the Caſe following, if you have a Bill of *Exchange*, payable to your Self or your Order at a certain day, you have two ways to receive ſatisfaction for the ſame: Either by Aſſigning it to another; this the Merchant calls an Indorſement and is done uſually before the Bill be due, whether you are at home or abroad in Foreign parts. The ſecond way is if you keep the Bill in your own hands till it be due, and then you either receive the Money your Self, or give it to your *Goldſmith*, or any other to receive, firſt ſubſcribing your Name, and leaving a ſpace for any one to write the Acquittance when the Money is paid. In the firſt of theſe Caſes, it is moſt proper that you charge the parties account with the Bill to whom the indorſement is made. In the ſecond it is proper enough for you to charge your *Caſh* with it, thereby to agree with your acquittance given: but then in your *Caſh*-book it will be very proper to ſignifie who you gave the Bill to.

11 May, 1675.

This day I caſt up my Houſhold Expences, and find to have ſpent as followeth:

In Money as *per* my Stewards Account,	*l* 8 : 6 : 8
Two fat Sheep worth,	1 : 14 : —
One Calf	1 : — : —
6 Buſhels of Wheat at 6 *s.*	1 : 16 : —
8 Buſhels of Barley at 4 *s.* 6 *d.*	1 : 16 : —
Tho. Saunders the Mercers Bill	2 : 11 : —
	l 17 : 3 : 10

You are to charge Expences with each of theſe particulars reſpectively, *viz.* Ex-

Expences Debtor to Caſh- ——— *l* 18: 6: 8
To Calves, ——— 1: —: —
To Sheep, ——— 1: 14: —
To Wheat, ——— 1: 16: —
To *Tho. Saunders*, ——— 2: 11: 2
To Barley, ——— 1: 16: —

12 *May*, 1675. *l* 17: 3: 10

Paid Taxes from Chriſtmas *laſt to* Midſommer *now coming, being 6 Months, laid upon my Mannor of* Lees - ——— 16: 10: —

This being laid on the Mannor, it is more fit That Account ſhould bear it than the Account of Husbandry.

Mannor of *Lees* Debtor to *Caſh*, ——— 16: 10: —

14 May, 1675.

Bought 5 Sows and one Boar, coſt ——— 16: —: —
Swine Debtor to *Caſh* ——— 16: —: —
Bought a parcel of Houſhold-ſtuffe at London, *coſt according to a Schedule*, ——— 168: 15: —
Houſhold-ſtuffe Debtor to *Caſh*, ——— 168: 15: —

There is no reaſon to paſs Houſhold-ſtuffe to Account of Expences, or Loſs and Gain, in regard it is as ſo much of my Eſtate in real being. Indeed as for Glaſſes, Earthen Ware, and other trivial things, let them be put among houſe Expences.

15 May, 1675.

Paid ſeveral charges relating to my Account of Husbandry, viz.

To *Tho. Frith*, Knacker, ——— *l* —: 19: 9
To *John Green* Farrier, ——— 1: 11: 2
To *Edm. Woolly* Carpenter, ——— 2: 15: —
To my 3 Men, half years wages, ——— 7: 10: —

l 12: 15: —

Hus-

14/5 *Husbandry* Debtor to *Cash*,——l 12:15:11

Sent from London *to the Mannor of* Lees, *for Expences thereof,*

A Hamper of Bottles of Wine, and Rundlet, cost as *per* the Vintners bill,——————l 6:15:—

Confectionary Ware and Sugar,——l 3:11:—

Spicery and Fruit,——————l 1: 3:—

Paid for Portage and Carriage,——l —: 3:—

l 11:17:—

13/2 *Expences* Debtor to *Cash*——————l 11:17:—

Sent likewise a parcel of Apparel cost as per *the Taylors bills*,——————l 9:15: 6

This also to Account of Expences, unless you think it best to keep a distinct Account of *Apparel*, which I do most incline to.

13/2 *Apparel* Debtor to *Cash*——————l 9:15: 6.

16 May, 1675.

Sheared my Sheep, and found to have gathered 24 *Tod of Wool, of* 28 lb. *to the Tod, which at* 17 s. 6 d. per *Tod, is*——————l 21:—:—

17/5 *Fleece-wool Debtor* to *Sheep*,——l 21:—:—

17 May, 1675.

Having made my Hay, I estimate to have Inned 250 *load, 200 load whereof I intend to sell, and the other* 50 *load to spend in Stover, therefore,*

15/4 *Hay* Debtor to the Mannor of *Leee* for 200 load, at 35 *s.*——————l 350:—:—

84/4 Husbandry Debtor to the said, for 50 load at 35 s.——————l 87:10:—

Note; It were every whit as proper here to make *Hay* Debtor to the Mannor of *Lees* for the whole 250 load; And *Husbandry* Debtor to *Hay* for 50 load; Either

Either of these wayes turn to one and the same in the Conclusion,

19 *May*, 1675.

Paid unto Philip Greenvil *Esq*; 60 *l. for interest of* 2000 *l. for* 6 *months by him lent to me upon Mortgage.*

Phil. Greenvil Esq; Debtor to *Cash*,——l 60 : — : —

21 *May*,

Sold at Market several parcels of Grain, for ready Money, viz.

10 qr. of Wheat at 55 *s.*——l 27 : 10 : —
20 qr. of Barley at 37 *s.*——l 37 : — : —
20 qr. of Oats at 20 *s.*——l 20 : — : —
Cash Debtor to Wheat, l 27 : 10 : —
To Barley,—37 : — : —
To Oats,—20 : — : —

31 *May*, 1675.

Received of Tho. Green, *in full*,——l 28 : 2 : 6
Cash Debtor to *Tho. Green*,—l 28 : 2 : 6
Received of John Gover *in part*,——l 80 : — : —
Cash Debtor to *John Gover*,——l 80 : — : —

7 *June*, 1675.

At finishing my Harvest, Inning, Threshing, &c. *I find the whole charge thereof, as* per *my petty charge Account comes to* l 34 : 16 : 8. *and that I have gathered and threshed these following Grains*;

66 qr. of Wheat val. at 50 *s.*——l 165 : — : —
48 qr. of Barly——at 34 *s.* 8 ½—l 83 : 6 : —
23 qr. 6 bushel of Rie, at 31 *s.*——l 36 : 16 : 3
50 qr. of Oats,——at 16 *s.*——l 40 : — : —
10 qr. of Pease——at 28 *s.*——l 14 : — : —
10 qr. of Beans,——at 25 *s.*——l 12 : 10 : —

As for the l 34 : 16 : 8. charges, I would appro-

priate unto each Grain its part of the charge, but that being difficult and uncertain, ſay,

Husbandry Debtor to *Caſh*,———l 34 : 16 : 8

Let all the Grains be Debtor to *Lees-Hall*, as they are referred to their Folio's above.

By the way, I would not have the Countrey-man be angry with me, for mowing Hay in *April*, and reaping and threſhing my Corn in *June*; they have their ways to themſelves, and I (City bred) will have mine to my ſelf.

15 *June*, 1675.

Diſpoſed of my foreſaid 10 *quarter of Peaſe as followeth.* qr. bu.

Sold 8 : 4 at 31 *s. per* qr.———l 13 : 3 : 6
Spent 1 : 1 valued at 30 *s.*——— l 1 : 13 : 9
Loſt— : 3 in the meaſure valu.at—l— : 10 : —

Caſh Debtor to Peaſe ———l 13 : 3 : 6
Expences Debtor to Peaſe———l 1 : 13 : 9
Loſs and Gain Debtor to Peaſe,—l— : 10 : —

And here ſeeing you have made an end of that Commodities Account, cloſe it up.

Peaſe Debtor to *Loſs and Gain*, for ſo much gained by that Account, ———l 1 : 7 : 3

Here I end the *Countrey Gentleman's* way of Account, and now ſhall proceed to the Retailing Shop-keepers.

The Retayling Shop-keepers Account.

The Retayler, dealing in ſeveral Commodities, hath occaſion, beſides his Leidger, to keep a Shop-book, part of his Waſte-book will ſerve, wherein he ſhall enter every parcel of Ware he ſells, though it be to the value of one penny or leſs. I know this will ſtartle ſome

ſome, and be derided and ſcoff'd at by others; But this that I ſay, is practiſed to my knowledge by Citizens of very good Trades; neither is the matter of great difficulty, as I ſhall labour to demonſtrate, but will be a divertiſement, rather than a labour to thy Servant or Servants, who pick their fingers for want of Employment, or ſeek out ſome evil Paſtime, (for Idleneſs is the Mother of much Evil,) Therefore employ Youth about ſomething that is praiſe-worthy, elſe they may bewail their having no better Overſeers and Maſters: But to the matter, let Pen and Ink be alwayes as ready on the Counter, as Scales and Weights, or as Yard and Ell; and withall, have a book ready ruled, much after this enſuing manner, each column about four Inches in breadth.

Caſh received.

Munday, 25 *June*, 1675.

Cambrick 1 ell,—*l*--: 3: 6
Linſy-wol. 2 yds.-*l*--: 4: 4
Sack 1 gall.——*l*--: 8: —
Linſwolſy ½ yrd. *l*--: 1: 2
Sack ½ a pint,—*l*--:--: 6
Cambrick ¼ ell,--*l*--:--: 11
Linſy wol. 1 ½ yd,*l*--: 3: 3

l 1 : 1: 8

Caſh received.

Tueſday, 26 *June*, 1675.

Linſy W. 4 ⅓ yds. *l*--: 9: 9
Cambrick 2 ¾ ells,*l*--: 9: —
Sack ¼ pint,——*l*--:--: 3
Linſy wol. ½ yard,*l*--: 1 : 1 ½
Sack 1 pint & ⅓,-*l*--: 1: 6

l 1 : 1 : 7 ½

Wedneſday, 27 *June*, 1675.

Linſy W. 9 yds.-*l*--: 18: 9
Camb. 15 ¼ ells,-*l* 2 : 10: 10
Sack ½ pint,——*l*—:—: 6

l 3 : 10: 1

Caſh received.

Thurſday 28 *June*, 1675.

Sack 1 pint, —— l—: —:11
Linſy-Wol. 2 yds. —l — : 4: 2
l—: 5: 1

Friday, 29 *June*, 1675.

Cambrick ½ ell, — l—:—: 6
Linſy-Wol. 30 yds, l 3:—:—
Sack 1 pint, —— l — : 1:—
Sack 1 quart, —— l — : 1:10
l 3: 3: 4

Saturday, 30 *June*, 1675.

Sack 12 quarts, —— l 1: 3:—
Sack ½ a pint, —— l—:—: 6
Linſy-Wol. 2 ½ yds l—: 5: 4
Sack 1 pint, —— l—: 1:—
Cambrick 1 ½ ell — l—: 5: 3
Cambrick 2 ⅜ ell — l—:12: 6
Linſy W. 6 yards — l—:12: 6
l 2:15: 1

Sold upon truſt in the ſaid VVeek.

Jun. 25. Mrs. *Dart* 4 ells Camb. l- :14:—
26. Mrs. *Larkin* 6 yds L.w. 1:14: 8
30. *Gabr. Martin* 3 gal.
1 pint of Sack,—l 1: 5:—
l 3:13: 8

The aforeſaid Weeks Account, fitted for the diſcharge of the ſeveral Goods.

Linſy Wolſy.

Jun.	Yards, Qrs. Nails.	
25	2 — : —	l —: 4: 4
	— 2 : —	l —: 1: 2
	1 2 : —	l —: 3: 3
26	4 2 : —	l —: 9: 9
	— 2 : —	l —: 1:1½
27	9 — : —	l —:18: 9
28	2 — : —	l —: 4: 2
	30 — : —	l 3:—:—
30	2 2 : —	l —: 5: 4
	6 — : —	l —:12: 6
	58 2: : —	l 6—:4½

Cambrick.

Jun.	Ells. Qrs. Nails.	
25	1 — : —	l —: 3: 6
	— 1 : —	l —:—:11
26	2 3 : —	l —: 9:—
27	15 1 : —	l 2:10:10
29	— — : 2	l —:—: 6
30	1 2 : —	l —: 5: 3
	2 — : 2	l —: 7: 6
	23 — : —	l 3:17: 6

Sack.

Jun.	Gall. Qrt. Pint.	
25	2 — : —	l —: 8:—
	— — : ⅛	l —:—: 6
26	— — : ¼	l —:—: 3
	— — : 1⅛	l —: 1: 6
27	— — : ½	l —:—: 6
28	— — : 1	l —: 1:11
29	— — : 1	l —: 1:—
	— — : —	l —: 1:10
30	3 — : —	l 1: 3:—
	— — : ⅛	l —:—: 6
	— — : 1	l —: 1:—
	6 — : ¼	l 1:19:—

The

The agreement of the two aforeſaid accounts, is thus;

Received on *Monday*, ——	l	1:	1:8
On *Tueſday*, ——	l	1:	1:7½
On *Wedneſday*, ——	l	3:	10:1
On *Thurſday*, ——	l	—:	5:1
On *Friday*, ——	l	3:	3:4
On *Saturday*, ——	l	2:	15:1
	l	11:	16:10½

In the ſecond Calculation, which is fitted to know the Quantity of Goods ſold, Thus;

Sold 58 yards 2 qrs. of Linſy-wolſy,	l	6:	—: 4½
23 ells of Cambrick, ——	l	3:	17: 6
6 gallons and ¼ pint of Sack	l	1:	19: —
	l	11:	16: 10½

Theſe two accounts muſt be made to agree exactly. This Book is to be uſed in common by all that ſell or take Money in the Shop. That column under the title of *Caſh* is to be made uſe of in the day-time to enter things as faſt as you ſell and take Money, there is another head alſo for Goods delivered upon truſt; each line is ſhort, and requires little pains in writing, and will be very eaſie to thee and thy Servants after a little uſe, though thou ſhouldſt deal in 20 ſorts of Commodities, and fain to write 100 of theſe lines in one day, which 100 lines may be writ in half an hour; And at night you ſumme up the dayes Collections, and ſee that it agrees with the Money-box, and ſo cloſe that dayes Account.

This being done, either thy ſelf or thy ſervant trained thereunto, take the ſaid Account to pieces by carrying each particular Commodity to its proper Account,

count, preparing to each Commodity a column apart, inſerting the Date, Quantity and Value, as thou mayſt ſee without further explication, in the form it ſelf, wherein I have ſhewed the manner of entring a whole weeks Retail, each day by it ſelf, Trading in theſe three Commodities, which I am poſſeſs'd of, *viz.* Cambrick, Linſy-Woolſy, and Sack; The 6 days Receipts amount to *l* 11: 16: 10½. As by the *Journal* or daily Account appears; And your ſecond calculation which is fitted for the diſcharge of the Goods, ſhews for what Goods the ſaid Money is received, which you are to give Credit for, as followeth;

30 *June*, 1675.

Caſh Dr. to *Linſy Woolſy* 58½ yards, ſold, —*l* 6:—:4½
to *Cambrick* 23 ells, ſold ———— *l* 3:17: 6
to *Sack* for 5 gall. ¼ pint, ———— *l* 1:19:—

Then take your Accompt of Goods ſold in the ſame week upon Truſt, and poſt them alſo to your *Leidger* thus;

June 25. Mris. *Dart* Dr. to Cambrick 4 ells, -*l* —: 14:—
26. Mris. *Larkin* Dr. to Linſ. W. 16 yds, *l* 1: 14: 8
30. *Gab. Martin* Dr. to Sack 3 gal. 1 pint, *l* 1: 5:—

Thus I have ſhewn thee a compendious way (I think) for the ready poſting of a weeks retailing of Goods, thou mayſt ſumme it up for poſting in the Leidger, once every 14 dayes, or once a Month onely. And now thou muſt needs confeſs, that this exact way, will give thee a knowledge of thy Eſtate, and what becomes of thy wares, whereas there is not on Shopkeeper in a hundred, but as they carry the matter negligently, they may be robbed by their ſervants and others before their faces, and they never aware of it;

I do not say but they may be robbed also notwithstanding their exact Accounts, onely by this means they shall come to the knowledge of it sooner or later, whereby to prevent it for the future. If thy Objection be, that it were tedious to enter 60. or 100. parcels a day; for my part, I do judge the Benefit great, and the Labour small: Besides, methinks a good Husband should delight to set his business in order, whereby to be able to take a whole view or prospect of his Trade and Estate whensoever he pleaseth: I would here also advise the Shop-keeper that hath divers pieces of Cloth, and Stuffe, and Linnen, that he would set a particular number on the several pieces, and in his Retayling Book refer to each piece by Number, and so enter it into the Leidger. To proceed,

14 *July*, 1675.

Bought of Peter Clark *a skin of* Cinamon *Net* 225 lb. *at* 2 s. 10 d. per lb. *to pay at three Months*,--*l* 31: 17: 6 $\frac{3}{3}\frac{2}{2}$

Where Debtors and Creditors are so obvious as in the foregoing Example, I shall no more express them, but refer you to the Figures in the Margin.

20 *July*, 1675.

Sold to Mary Frith,

20 Ells Cambrick at 3 *s.* 4 *d.*——*l* 3: 6: 8 $\frac{3}{3}\frac{1}{6}$

15 yards Linsy Woolsy at 2 *s.* 2 *d.*—*l* 1: 12: 6 $\frac{3}{3}\frac{3}{6}$

24 *July*, 1675.

Received of Mrs. Larkin *in full*,——*l* 1: 14: 6 $\frac{2}{3}\frac{1}{3}$

26 *July*, 1675.

Sent to Edward Coldicot *of* Ilmento *a Rundlet containing* 22 $\frac{3}{4}$ *gallons of Sack, at* 7 *s.* per *gal.* l 7: 19: 3 $\frac{3}{7}\frac{2}{7}$

28 *July*, 1675.

This day I make up a Moneths Retail, which suppose

poſe to be as followeth, for I ſhall not particularize it, the former Example being ſufficient;

Caſh Dr. to *Cambrick* ſold 48 ells-		l	8 :	2 :—
to *Linſy Wolſy* 28 yds,		l	2 : 19 :	6
to *Sack* for 13 gall. ½ pint		l	5 : 3 :	6
to *Cinamon* for 2 lb. 10 ounces-		l	— : 9 :	10

I ſhall not enlarge further upon this way of the Retailers accounting, it is ſo plain; and for other dealings which they may meet with, as Barters, Aſſignments, *&c.* let them gather Experience in the further peruſal of this Book.

The Handicraftſmans Account.

I come now to the *Artificers* or *Handicraftsmens* Accounts, which differs conſiderably from the former. For whereas the Retailer, and indeed all the other, ſell what they buy, dealing only in Simples. Theſe deal in Compounds; That is, they buy ſeveral kinds of Commodities, and tranſmute them into one by their induſtry; for inſtance, in the Upholſters Trade, who buyes as followeth, with ready Money;

4 *Auguſt*, 1675.

2 pieces Broad-cl. cont. 72 yds at 10 *s.*	l	36 : — :	—
60 ells of Sarcenet at 10 *s.* ell,	l	30 : — :	—
10 pieces of Buckrams at 10 *s.* a piece-	l	5 : — :	—
100 ps. of dreſt Sheep-skins at 12 *d.*	l	5 : — :	—
4 Bed-ſteads with Curtain-Rods,	l	3 : — :	—
24 Chair-frames,	l	1 : 16 :	—
20 lb Silk-fringe, at 35 *s. per* lb -	l	35 : — :	—

Let each of theſe particulars be charged in their proper heads, as the Figures of Reference direct you.

8 *Auguſt*, 1675.

Many other things are neceſſary to an Upholſter, which accordingly he buyes, as followeth;

2 lb Sowing

2	lb.	Sowing Silk,	l 3 : — : —
10	lb.	of Thred,	l 1 : 5 : —
200		Curtain Rings,	l — : 10 : —
10		Thouſand Tacks,	l — : 6 : 8
100	lb.	of hair for Stuffing at 2 *d.*	l — : 16 : 8
20	pcs	of Girting	l 2 : — : —
			l 7 : 18 : 4

Now it were a tedious matter to keep a particular Account for each of theſe and many other trivial Wares, and ſo there muſt be a way contrived to put all theſe and the reſt in one Account; which I think may be done thus; Erect an Account in your *Leidger*, which you may call (of petty wares;) in which ſhall be ruled as many Columns there are Wares, and when you buy any of the ſaid Wares, place each in its proper column, and when you uſe any, or deliver them to your Work-man, or rather when your intended work is done, let each Commodity have Credit under its proper head.

Petty Wares Debtor to *Caſh.*

Silk.	Thred.	Curt. Ri.	Tacks.	Stuffing.	Girting.	Total.
l 3 — : —	l 1 : 5 : —	l — : 10 : —	l — : 6 : 8	l — : 16 : 8	l 2 : — : —	l 7 : 18 : 4

But if the Artificer be not pleaſed with this, by reaſon perhaps his petty Wares are many more in number, and will beget a Confuſion in his Leidger; In ſuch a caſe I adviſe him to keep particular Accounts with the principal of his Materials, as is done the 4. of *Auguſt, ſupra*; And for the reſt, bring them promiſcuouſly under Account of *petty Wares*, without keeping thoſe columns of each their quantities, and ſo in like manner diſcharge the ſame when you iſſue them forth, and

then thoſe 6 ſorts of petty wares aforeſaid, may be entred without further Ceremony, thus;

Petty-wares Dr. to Caſh for ſeveral bought, l 7 : 18 : 4

13 *Auguſt*, 1675.

A Cloth-bed being finiſhed, I caſt up the coſt thereof, in the ſeveral Materials following.

3 7 / 3 4	Cloath-bed Dr. to Broad-cloth 20 *yds* --		l 10 : — : —	
3 7 / 3 4	To Sarcenet 15 Ells ——		l 7 : 10 : —	
3 7 / 3 5	To Bed-ſteds and Rods --		l — : 15 : —	
3 7 / 3 5	To 1 piece Buckram —		l — : 10 : —	
3 7 / 3 6	To Silk-fringe 4 lb. ——		l 7 : — : —	
3 7 / 3 6	To Petty-wares, ¼ lb Silk,	*s* 7 : 6		
	1 lb Thred —	2 : 6		
	50 Curt. Rings -	2 : 6		
	500 Tacks ——	: 4		
	——	——	l — : 12 : 10	
			l 26 : 7 : 10	

18 *Auguſt*, 1675.

A dozen of Chairs ſuitable to the ſaid Bed being finiſht I alſo caſt up the ſame as followeth;

3 7 / 3 6	Chairs Dr. to Chair-frames 12. ——		l — : 18 : —	
3 7 / 3 4	To Broad-cloth 6 *yards* —		l 3 : — : —	
3 7 / 3 5	To Sheep-skins 18 ——		l — : 18 : —	
3 7 / 3 7	To Silk-fringe 3 lb ——		l 5 : 5 : —	
3 7 / 3 6	To petty wares, 2000 Tacks -- *s.*	1 : 4		
	60 lb Hair —	10 : —		
	2 pcs Girting	4 : —		
	——	——	l — : 15 : 4	
			l 10 : 16 : 4	

23 *Auguſt*, 1675.

Sold to Sir John Oldcaſtle *Kt. the aforeſaid Cloath-bed,*

bed, containing Curtains, double Vailings, Counterpoint, Head-cloth, Bed-ſted, and Teſter, for ——l 35: —: —
12 *Cloth Chairs,* ——————l 15: —: —
1 *Feather-bed* ——————l 9: —: —
2 *Turkey Carpets* ——————l 5: —: —
6 *pcs Tapiſtry hangings,* ——————l 120: —: —

l 184: —: —

27 *Auguſt*, 1675.

Bought theſe following petty Wares for ready Money, viz.

300 Curtain Rings, ——————l — : 13 : 6
5000 Tacks, ——————l — : 3 : 4
200 ℔ Hair at 1½ *d. per* ℔ ——————l 1 : 5 : —

l 2 : 1 : 10

Thus far I hope will ſuffice as to the Way and Method to keep an Artificers Account, in what it differs from other Accounts.

I now proceed to the laſt form, which is the Merchants way of Trade, which alone and of it ſelf contains all the reſt, and much more variety than can be in all other Callings put together; and therefore I ſhall be more large and ample in the ſetting out this part, as being the ſumme and ſubſtance of exact Book-keeping. And yet I ſhall ſcarce hit on all the variety of matter incident to that Profeſſion. The Merchants Account.

15 *September*, 1675.

Sold to John Grigg 3 *Cheſts of Sugar, weigh Net* 15 C. 3 qr. 10 ℔. *at* 5l. 12 s. *per* C. *towards which he hath payd me*, l 38: 14: — *and given me an Aſſignment on* Ralph Collins *for* 50l. *due* 24*th.* December *next, both which amount to the value of the ſaid Sugars.*

John Grigg Dr. to Sugars——————188 : 14 : —
Cash Debtor to *John Grigg*——————138 : 14 : —
Ralph Collins Debtor to *John Grigg*,--150 : — : —

By this last Article, I discharge *Grigg* wholly, and lay the 50 *l.* debt on *Collins*, having so agreed it.

1 *October*, 1675.

Sold to Joseph Crane *and Company* 100 *Barrels Raisins weigh Net*, 162 C. 1 qr. 21 ℔. *at* 36 s. 8 d. per C. *at 6 Months rebate, amount to*——1289 : 7 : 6
Paid charges at Weighing, &c.——————1 2 : 1 : 8
Jos. Crane and Compa. Dr. to *Raisins*—1289 : 7 : 6
Raisins Dr. to *Cash* for charges,——1 2 : 1 : 8

Here you have done with the Account of Raisins, and so let it be closed up; There is a loss in the value, and a gain in the weight, which let be terminated thus;

Raisins Dr. to Loss and Gain for 2 C. 1 qr. 21 ℔. gained by the weight,——————————1 4 : — : —
Loss and Gain Dr. to *Raisins* for so much lost in the whole Account,——————————128 : 14 : 2

16 *October*, 1675.

Received of Joseph Crane, *and Compa. in part of the Raisins*——————————1150 : — : —

17 *October*, 1675.

Bought of Rob. Stebbing,
10 pcs of *Colchester* Bayes, containing 520 ells at 23 *d. per ell*, and 1 *s.* over,——149 : 17 : 8
10 pcs mill'd Sayes at 72 *s.*——136 : — : —

185 : 17 : 8

For which I paid him in full,—185 : 17 : —
Colchester Bayes Dr. to Cash,——————149 : 17 : —
Mill'd *Sayes* Dr. to Cash,——————136 : — : —

Note: When any Petty sum is abated, as the above-said

ſaid 8 *d.* your beſt way for brevity is to deduct it, expreſſing it thus, *Colcheſter Bayes* 520 ells at 23 *d. per* ell, (abating 8 *d.* upon the whole) is Debtor to Caſh 5 or elſe your Caſh would have Credit too much by 8 *d.* hereby ſhall you alſo ſave a double labour of poſting to Loſs and Gain.

20 *October*, 1675.

Received of Joſeph Crane *and Company in full payment*, ——————————— l 139: 6: —

This Account alſo being concluded, all but 18 *d.* abated, carry the ſame to Profit and Loſs, and ſo cloſe it up.

27 *October*, 1675.

Shipped aboard the Hope-well, *whereof is Maſter* Andrew Bean, *bound for* Amſterdam, *one Bale containing as followeth, marked and numbred as in Margin, conſigned to* Jacob Vandonck *to ſell for my Account as followeth.* S M. No. 1.

10 ps. *Colcheſter* Bayes, coſt as above, — l 49: 17: —
10 ps. Mill'd Sayes coſt above, ——— l 36: —: —
Paid Cuſtom and Charges ——— l 4: 16: 2

l 90: 13: 2

Voyage to *Amſterdam* conſigned to *Jacob Vandonck*
Debtor to Bayes ——————— l 49: 17: —
to Sayes ——————— l 36: —: —
to Caſh, ——————— l 4: 16: 2

1 *November*, 1675.

Remitted to John Dumoulin *of* Roan, l 200: —: — per *Bill of* John Friſon *payable to the ſaid* Dumoulin *or his Order, at uſance, (which is* 30 *dayes after the date of the Bill) by* Louis de la Fleche, *at* 52 d. *per French Crown, each Crown valued at* 3 *Livres, amount in all to Livres* 2769, *Sols* 4. ——————— l 200: —: —

The

The usual way to enter this, is first to erect an Account of Exchange, and to make that Account or else *John Frison* (who had my 200 l.) Debtor to Cash. 2. When *la Fleche* hath accepted the Bill, to make him Debtor to *Frison.* 3. When advice comes that he hath paid it, then *Dumoulin* Debtor to *la Fleche*: But this way as it is very exact, so is very tedious, and I purpose Brevity in all; and therefore in stead of the aforesaid 3 Entries I use but one, which is *John Dumoulin* Debtor to Cash remitted him by Bill, *&c.* lb 2769: 4 s. l 200.

If it be objected, why I Charge *Dumoulin* now with it, who is not to receive this Money till 30 dayes hence; besides that when it comes to be due, it may so happen, that *la Fleche* may fail in payment. To this I answer, as I said, I do this to avoid prolixity: But besides, it is my intent when I remit my Money, not to trust or look on my Debt as in the hands of *Frison* or *la Fleche*, but to place it with my Correspondent *Dumoulin*: And should it so happen that *Frison* or *la Fleche* should break, or fail of payment, it is but charging of the said *Frison* or *la Fleche*, and discharging *Dumoulin.*

2 *November*, 1675.

Paid to William Thorp *his Premium for Insurance of* 200 *l. on my* $\frac{1}{8}$ *part of the Ship* Bonadventure *at* 3 $\frac{1}{2}$ per Co. —— l 7 : — : —

For Registry and Charges, —— l — : 11 : —

l 7 : 11 : 6

5 *November*, 1675.

Sold to Gregory Finch *Citizen and Grocer of* London *my remaining* 17 *Chests of Sugar, containing* 98 C. 0 qr. 18 lb. *at* 5 : 6 : 8. *per* Co. —— l 523 : 10 : 6

Re-

Received of him in part of the said,——l 300 : —: — 19/20

Here also having finished your Account of Sugar, make up the same thus;

Sugars Dr. to Loss and Gain,——l 57 : 17 : — 8/12

If I be a Merchant Insurer, I may keep my Accounts as followeth;

12 *November*, 1675.

Insured 100 l. *unto* Ralph Grindon *upon Goods shipt on the* Pelican *bound for* Barbados *out, and home, for the consideration of* 8 per Co.

Ralph Grindon is Debtor to Account of Insurance——————————l 8 : —: — 20/21

19 *November*, 1675.

Received of John Bourget *for* Præmium *of* 150 l. *Insured on Ship and Goods of the* Limon-tree *bound for* Middleborough, *at* 3 *per* Co.——————l 4 : 10 : — 19/21

20 *November*.

Received advice that the Pelican *is cast away going to* Barbados, *in which I am interessed by Insurance* 100 l. *Therefore I compound with* Ralph Grindon, *to pay him in full of this loss,*——————————l 80 : —: —

Insurance Debtor to Grindon,——————l 80 : —: — 21/20

Thus far as a Merchant Insurer, by which I find that I have lost,——————————l 67 : 10 : —

Loss and Gain Debtor to Insurance,——l 67 : 10 : — 12/21

24 *November*, 1675.

Lent to Gilbert Bently 100 l. *upon his Bond to repay me at* 12 *Months, with* 6 per Cent. 21/19

25 *November*, 1675.

My Neighbour Roger Clark *being to receive two days hence a larger summe by Bill of Exchange (which he shewed me,) but being in a strait this day for* 50 l. *desired me to lend him so much, which I have done.*

In

In ſuch a Caſe as this, where there is a probability or certainty to be reimburſt in ſo ſhort a time, and being very loath to open an Account in the Leidger with *Roger Clark*, with whom I have had no other dealing, I count it very adviſeable to enter this after this following manner; make *Caſh* Creditor by *Roger Clark* for ſo much to him lent,——| 19| l 50: —:—

Afterwards on the 27 *of* November, *when he hath paid in the Money, ſay,*

Caſh Dr. to *Roger Clark* received,--| 19 |l 50:—:—

And ſo anſwer Caſh by Caſh; but let this be but ſeldom uſed, or onely in ſuch caſes as theſe.

John Gover being a Bankrupt calls his Creditors together, to accept of a Compoſition, with whom I agree to receive 12 *s. per l.* ready Money, for the 35 *l.* he owes me, and ſo I receive of him·——l 21 :—:—

Caſh Dr. to *John Gover*,———l 21 :—:—

Loſs and Gain Dr. to the ſaid,———l 14 :—:—

Peter Bigs *Maſter of the Ship* Bonadventure, *invites me with the reſt of the Owners of the ſaid Veſſel, and gives us in his Accounts, by which it appears that he is return'd from* Scanderoon, *and hath victualled and ſet forth the ſaid Ship for a Voyage to* Zant, *the Charge whereof, and* l 31 : 11 : 2. *reſting in his hands for the Ships uſe, deducted from the Profits, there is ſtill reſting in his hands* 600 *l. the* $\frac{1}{8}$ *whereof for my ſhare amounts to,*--l 75 :—:—

Peter *Bigs* Dr. to the *Bonadventure*,—l 75 :—:—

30 *November*, 1675.

Made up my Account of Expences, and found by my petty charge to have paid as followeth;

To *Tho. Sandys* in full,———l 2 :11 :—

Expences of Houſe-keeping,———l 34 :19 : 5

Apparel,———l 11 :16 : 2

Poſtage of Letters, Porters, *&c.*——l 1 :18 :—

1 *Decemb.*

1 *Decemb.* 1675.

Paid for 60 *pcs of gray* Taunton Serges, *bought of* Walter Alnet, *which in* 3 *Bales marked as in Margin,* S M No. 1 2. 3. *are this day shipt in the* Brittannia, *and consigned to* John Germin *at* Lisbon, *to sell for my Account, cost at* 13:15:6. per *piece,* ——————— 1226:10:—
Paid Custom and Charges, — 11:18:—
1238:8:—
Voyage to *Lisbon* Dr. to *Cash,* ——— 1238:8:—

3 *Decemb.* 1675.

Received advice from Jacob Vandonck *of* Amsterdam, *That he hath received my Goods per the* Hopewell, *and sold my* 10 *pcs of Bayes, containing* 524 *Ells, at* 28 *Stivers per ell, to* Christopher Verhaghen, *payable at a Moneth, amounting to* ℛ 733:12 *st. — which at* 6 ℛ *to a* £ *Flem. is* £ 122:5:4. *and this valued at* 38 *s.* 4 *d. Flem. per l. sterling comes to* ——— 163:15:10
Jacob Vandonck is Debtor to Voyage to *Amsterdam,* ℛ 733:12:—. ——————————— 163:15:10

You may if you think fit, instead of your charging *Vandonck*, make *Verhaghen* Debtor to the Voyage: And when you have notice he hath paid, then make *Vandonck* Debtor to *Verhaghen*; This now is very exact, and is the way prescribed in the ancient Treatises; yet in my opinion is a needless labour, and my single Entry shall do the work.

4 *Decemb.* 1675.

Shipt in the Susanna *of* London, Will. Squier *Master bound for* Roan, *a small Ballot of the Mark in Margin,* S M No. 4 *consigned to* John Dumoulin, *as followeth,*

10 pcs Sayes, coſt white, ——————— l 135 : 10 : —
Dying, ſetting and preſſing eſtimated, — l 2 : 15 : —
Paid packing, cuſtom and charges, —— l 1 : 15 : —

l 140 : — : —

Voyage is Debtor to Sayes, dying, *&c.* included, ——————————— l 138 : 5 : —

To Caſh for Charges, —— l 1 : 15 : —

When you come to pay off your Dyer, Setter and Preſſer, then charge your Account of Sayes with what it is you pay : But it is not fit in the mean time the account of the Voyage ſhould ſtand open for want of that charge, for that you may have occaſion of making up the Voyage account, before you have paid the Work-men.

5 *December*, 1675.

Jacob Vandonck *remits me* 100 *l. in Bill for* Simon de Rick, *payable to me, or Order in* London ; *at double uſance by* Hugh Proſt, *the Exchange being at* 38 *s.* 6 *d. Flemiſh, per l. ſterling, amounting to* ℛ 1155. l. 100 : — : —

You may chooſe here whether you will give credit to *Vandonck* till you receive the Money, or do it now by charging *Hugh Proſt* ; we will for variety ſake make uſe of the latter way.

Hugh Proſt Dr. to *Vandonck* ℛ 1155. *l* 100 : — : —

8 *December*, 1675.

Having a Stock of Money at Roan, *I am determined to have it returned in ſome advantageous commodity : To which end I order* John Dumoulin *to remit* 1000 W *to* Bourdeaux *to* Jantian Souchet, *to employ for me in Wines, which accordingly is done.*

Jantian Souchet Debtor to *John Dumoulin* of *Roan*, ℔ 3000 *at* 18 *d. per* ℔. ——————— l 225 : — : —

The

The ſaid Dumoulin *ſends me my Account currant, wherein he charges me with*

Proviſion of the ſaid Remiſe at 1 *per* Co.-lb 30:—
Exchange 3 *per* Co. of the 1000 W to *Burdeaux* ——— lb 90:—
Port of Letters——— lb 10:14

lb 130:14

For this, in regard the Charge is all about the *French* Wines, though they be not yet bought, nor I have no account open for them, yet it is very proper now to open ſuch an Account: Therefore ſay,

French Wine Dr. to *Dumoulin*, ——lb 130:14: at 18 *d.*——— l 9:16:—

The ſaid Dumoulin *draws on me the reſidue or ballance of his Account, being* 233 lb *which I owe him at* 53 1/2 *per* W. *payable at 3 dayes ſight to* Thomas Twiford *or his Order, the ſaid* 233 lb *makes* 77 2/3 W. *at* 53 1/2 *d. per* W. *which being paid*, ſay,

Dumoulin Dr. to Caſh, 233 lb.——— l 17: 6: 3

10 *Decemb.* 1675.

Received of Greg. Finch *and Company*—l 150:—:—
of Peter Biggs ——— l 40:—:—

11 *December.*

Received advice from Jantian Souchet, *that he hath ſhipt aboard the* Pearl *of* London, John Cranbrook *Maſter, theſe Wines following, for my Account*,

88 Hogſheads White and Claret, coſt 8 l. W. *per* Hogſhead, amount to ——— lb 2200:—:—
Proviſion and Brokerage 3 *per* Co.--lb 66:—:—
Port of Letters,——— lb 15:10:—
Cask at 45 ſ. *per* piece,——— lb 203:—:—
Cuſtom and charges,——— lb 355:15:—

lb 2840: 5:—

Valued at 18 *d. per* lb. ——l 213 :—: 4

French Wines Dr. to *Jantian Souchet*,—l 213 :—: 4

13 *December.*

The said Wines being safe arrived at the Key, I pay Custom, and take them up, and find that the said 88 *Hogsheads being filled up, make but* 76 *Hogsheads,* 12 *being leaked, for which* 12 *empty Hogsheads my Cooper* John Filpot *allows me* 2 s. per *Hogshead.*

John Filpot Dr. to French Wines ——l 1 : 4 :—

Note : I the rathea take an exact account of these empty Casks, in regard of making up in the *Leidger* the whole number of 88 Hogsheads.

Paid Custom, Freight and Charges at taking up, and housing of the said Wine, ——————l 125 : 8 : 4

15 *December,* 1675.

Sold the said 76 *Hogsheads of Wine, one with another to* Laurence Lenfant *at* 5 l. 5 s. *per Hogshead, to pay at a Moneth,* ——————l 399 :—:—

My Coopers Bill about the said Wine is-l 2 : 3 :—

Wines Dr. to *John Filpot*, —l 2 : 3 :—

Paid John Filpot *in full*, ——————l —: 19 :—

Here you may make up your Wine Account, whereby is gained, —l 49 : 16 : 4.

French Wines Dr. to Loss and Gain,—l 49 : 16 : 4

18 *December,* 1675.

Account of Exchange.

Remitted tt Jacob Vandonck *of* Amsterdam per *Bill of* Obadiah Neal *payable at usance* l 200 :—:— *at* 38 s. 6 d. *Flemish* per l. *sterling, the same to be used in the way of Exchange according to my future Orders, amounts to* ℛ 2310. ——————l 200 :—:—

Vandonck Dr. to Cash, ℛ 2310. ——l 200 :—:—

20 Ditto.

The said Vandonck *by my Order remits to* Roan *by Bill of* Thomas Hartwell *payable to* John Dumoulin *at usance,*

ℛ 2293

℔ 2293 : 4 —. which makes at *Roan*, at 49 Stivers or 98 Peninckx per W. 2700 ℔ which valued at 18 *d. per* ℔. or 54 *d. per* W. *is*——————l 202 : 10 : —

Dumoulin Dr. to *Vandonck*, ——————l 202 : 10 : —

Note : That I might as well have valued the *Flemiſh* Money as the *French*, ſay I had valued the ℔ 2293 : 4. at 21 *d. per* ℔. that had made l 200 : 13 : 1. But it is at thy liberty to do either way, only obſerve to value it as near the Exchange then currant as may be.

By the way, let not the Reader take any notice of my remitting Money to *Vandonck* at uſance, which is 30 dayes, and his returning the ſame two dayes after : For the Dates in this Treatiſe ſignifie little.

Vandonck reckons for Proviſion and Charges of theſe Remiſes, ℔ 16 : 16 : at 21 *d.*——————l 1 : 9 : 3

22 Decemb. 1675.

Dumoulin *orders me to draw upon him the ſaid* 2700 ℔ *deducting* 9 ℔ *Proviſion and Charges : reſt* 897 W. *which I accordingly draw, by virtue of my Bill payable to* Jacob Tauris *or Order at* 56 *d.* per W. *for which the ſaid* Tauris *pays me*——————l 209 : 6 : —

Caſh Dr. to *Dumoulin*,——l 209 : 6 : —

Loſs and Gain Dr. to the ſaid for 3 W. Charges and Proviſion,——————l — : 13 : 6

And thus the 200 l. remitted to *Vandonck* for Account of Exchange, comes to l 209 : 6 : —. out of which deduct *Vandonck's* 29 *s.* 3 *d.* charges, and *Dumoulins* 13 *s.* 6 *d.* charges, and the clear profit is l 7 : 3 : 3. This Account of Exchange might have been carried on and rechanged from place to place, as from *Roan* to *Milan*, from thence to *Venice*, and ſo back to *Amſterdam* again ; but theſe Examples may ſerve.

Now *Dumoulins* Account is finiſhed, let it be cloſed, in which your main obſervation is, to ſee that his foreign

reign Account be ballanced on both ſides alike: what differs in the ſterling Money is occaſioned by the eſtimates of the Exchange, differing one from another; And this is be carried to Profit and Loſs.

1 9 — *Dumoulin* Dr. to Loſs and Gain, ——— l 15: 6: 6

24 *December*, 1675.

I have advice from Lisbon *of the Arrival and Sale of my* 60 *pieces mixt Serges to* Domingo Gonſalez, *at* 12 ℔ 250 Res *per piece, which is* 12250 Res, *each* Mil Res *I eſtimate at* 7 s. 6 d. *amounting to* 735 ℔ 000. Res ——— l 275: 12: 6

2 3 / 3 0 — *Gonſalez* Dr. to Voyage to *Lisbon*, — l 275: 12: 6

The ſaid *Gonſalez* payes me partly by 24 cheſts of white Sugar, containing as by Invoice Net 460 *Aroba*'s, at 1 ℔ 250 Res *per* @ is 575 ℔ 000 Res, at 7 *s.* 6 *d.* is ——— l 215: 12: 6

3 / 2 3 — Sugar 130 C. 2 qr. --lb Dr. to *Gonſalez*-l 215: 12: 6

The Reſidue being 160 ℔ 000. Res, *he payes in Money to my Factor* John Germin.

3 0 / 3 3 — *John Germin* Dr. to *Gonſalez* ——— l 60: —: —

The ſaid Germin *ſend me Account of Charges and Cuſtoms by him paid*, viz.

3 0 / 1 0 — On the 60 pcs Serges, 89 ℔ 500. res, at 7s. 6d. l 33: 11: 3

3 / 3 0 — On the 24 Ch. Sugar, 56 ℔ 200 res --——— l 21: 1: 6

Here it is not amiſs to cloſe up the Voyage to *Lisbon*.

3 0 / 7 3 — Voyage to *Lisbon* Dr. to Loſs and Gain, — l 3: 13: 3

26 *December*, 1675:

3 / 7 3 — *The ſaid Sugars being arrived in the* James *of* London, *I pay Cuſtom and Charges*, ——— ——— l 78: 5: 6

28 *December*, 1675.

Receiv'd and paid Money's as followeth:

Re-

Receiv'd of *Laurence Lenfant*,——l 399 : — : — $\frac{19}{23}$
Paid *John Lilly* in full,——l 125 : — : — $\frac{9}{19}$
Paid *Ralph Grindon* in full,——l 72 : — : — $\frac{20}{19}$
Paid *John Child* for dying, setting and pressing 10 pcs Sayes at 4 *s.* 10 *d.*——l 2 : 8 : 4 $\frac{8}{19}$
Here close up your Account of Sayes, for so much saved by the Diers Account, of what they were charged 4 *Decemb.* last.
Sayes Dr. to Loss and Gain,——l — : 6 : 8 $\frac{8}{21}$

1 *January* 1675.

Received by the Ship Brotherhood, Abraham Roberts *Master, from* Amsterdam, 6 *Bales, containing* 240 *Reams of writing Paper, sent unto me, cost as* per Jacob Vandoncks Account,

240 Ream at 53 st. *per* R. is——R 636 : —
Custom, Provision and Charges,——R 64 : —

R 700 : —

At 21 *d. per* R is——l 61 : 5 : —
Paper Dr. to *Vandonck*, R 700.——l 61 : 5 : — $\frac{24}{9}$
Paid Freight, Custom and Charges of the said Paper, as *per* Waste-book,——l 3 : 19 : 10 $\frac{24}{19}$

3 *January*, 1675.

Sold to Gregory Finch 12 *Chests of Sugar, to pay at a Moneth.* $\frac{28}{8}$
Weigh Net 64 C. 3 qr. 14 lb. at l 4 : 1 : 6. l 264 : 7 : 4

4 *January.*

Sold to James Lyster *Stationer*, 240 *Reams of Paper, at* 6 *s.* 4 *d.*——l 76 : — : — $\frac{24}{24}$
Abate 40 *s.* for Sea-wet,——l 2 : — : —

l 74 : — : —

5 *January.*

Gregory Finch *sends for me, to view* 3 *Chests of Sugar* $\frac{8}{20}$

that

that have taken dammage by Sea-wet, for which I am fain to allow 3 l.

This Inſtance is to ſhew the difference of entring Abatements: This being after the Goods are charged to the Grocer, the other before the Paper was charged to the Stationer.

Having concluded your Paper Account, ballance the ſame thus:

$\frac{24}{12}$ *Paper* Debtor to *Loſs and Gain*——— l 8: 15: 2

7 *January*, 1675:

Factorage. I ſhall now treat ſomewhat concerning Factorage-Accounts.

Rowland Grigſon *Merchant at* Malaga, *ſends unto me, per the Ship* Palm-Tree, Richard Brittain *Maſter, to ſell for his Account, and make him returns as he ſhall appoint,*

R. G. 100 Barrels of Raiſins *Solis*, marked as in the Margin.
200 Frails of *Malaga* Raiſins.

To one's ſeeming here is no need of an Entry in the Leidger, there being no value expreſs'd, nor as yet any thing by me tranſacted. Nevertheleſs, if it were but to erect or open an Account of theſe Commodities, it were not amiſs to be done: But there is this further in it, That thereby I have an opportunity to enter the Quantity of each Commodity on the Debtor ſide; Therefore ſay,

$\frac{24}{10}$ Raiſins for Account of *Rowland Grigſon* are Debtor to themſelves for 100 Barr. 200 Frails.——:——:——

Here I have poſted them Debtor onely, having no need of the Quantity on the Credit ſide until I come to ſell them.

You may, if you think fit, keep an Account of Raiſins

ſins *Solis*, and of *Malaga* Raiſins, ſeverally; But in my opinion it is as well joyntly.

Paid Freight, Cuſtom and Charges of the ſaid Raiſins ——————————————— *l* 69: 11: 10

9 *January*, 1675.

Sold to Joſeph Crane *and Comp. for account of* Rowland Grigſon, *to pay* 300 *l. down, the reſt at* 3 *Moneths.*

	C.	qr.	lb.		
100 Bar. Raiſins Net	170:	2:	—	at 46 *s.*	*l* 392: 3: —
200 Frails —— Net	159:	—:	14	at 35 *s.*	*l* 278: 9: 4½

l 670: 12: 4½

Joſ. Crane and *Comp.* Dr. to Raiſins for Account of *Rowland Grigſon*, ——————————— *l* 670: 12: —

You may omit the 4½ *d.* in the Leidger, for *Grocers* are not uſually ſo punctual to pay the odd pence and half-pence.

The ſaid Joſ. Crane *accordingly pays in the firſt payment* ——————————————— *l* 300: —: —

There wants nothing for the finiſhing this Account of Raiſins but my Sallary or Proviſion, which for ſale of *l* 670: 12: — at 2½ *per* C. or 6 *d.* in the pound, is ——————————————— *l* 16: 15: 3

Raiſins for Account of *R. G.* Debtor to Loſs and Gain, ——————————————— *l* 16: 15: 3

Here I may ballance the Account of Raiſins for Account of *R. G.* and might carry the foot of it to the Account of *Rowland Grigſon*, their Proprietor; only obſerve, That ſhould I carry the ſaid Net proceed, which is *l* 584: 4: 11. to the Credit of his Account, I ſhould give him what is not as yet his, in regard there is yet *l* 370: 12: 4. due to him from *Crane* and Comp. To this purpoſe therefore, it is fit to diſtinguiſh *Rowland Grigſon* by two Accounts, *viz.* his Ac-

count currant, or of ready Money, and his Account of time: As for his Account of ready Money, it is that which is already Entred in Leidger *fol.* 11. Therefore now frame another for this Account of time, then ſay,

24 25 Raiſins for Account of *R. G.* Debtor to *Rowland Grigſon*, his Account of Time, for ſo much due by *Joſeph Crane* and Company —— ——*l* 370 : 12 : —

24 17 Raiſins for Account of *R. G.* are Debtors to *Rowland Grigſon* his Account Currant for ſo much coming to him ——————————————l 213 : 12 : 11

You might argue this to be needleſs, in regard that it may ſoon be calculated what is not due or unpaid. I anſwer, That notwithſtanding, it is decent and proper to have the Account currant of any perſon I deal with alwayes viſible to my eye, and diſtinct from his Credit of Debts, that ſo I may know whereabouts I am with him, and how far I am inabled to diſburſe for him, (elſe my Books being produced, may do me harm) this is my Opinion; But if that love to Brevity and Conciſeneſs be ſo far begotten in thee, as to judge this needleſs, I leave thee to thy own freedom. However, thou may'ſt hereby ſee the form of a very exact way, neceſſary where much of Factorage Accounts are uſed.

10 *January*, 1675.

By Order of Rowland Grigſon *of* Malaga, *I have gotten ready to ſhip, five Bales, containing* 50 *pieces of black and coloured* Colcheſter Bayes, *for which I pay white*——————————————l 255 : 8 : —

Paid Cuſtom and Charges————l 12 : 10 : —

Due to *John Child* for dying————l 25 : — : —

Due to *Thomas Batt* Packer————l 4 : 12 : —

My Proviſion of 297*l.* 10*s.* at 2 ½ *per C.*l 7 : 8 : 9

l 304 : 18 : 9

Charge

Charge *R. G.* his Account Currant with the Bayes Cuſtom and Proviſion, and his Account of Time with the reſt.

12 *January*, 1675.

Received of ſeveral Perſons as followeth;

Of *Ralph Collins* by Aſſignment on *Robert Eads* ——— l 50 : — : —

Of *Hugh Proſt* by Aſſignment on *Charles Gilbon* in full, ——— l 100 : — : —

Of *Peter Biggs* in full ——— l 35 : — : —

Of *James Lyſter* in part ——— l 40 : — : —

Of *Gregory Finch* in part ——— l 175 : — : —

Of *Joſ. Crane* and Company in full — l 370 : — : —

The ſaid Crane *abates me the odd* 12 s. *for a pretended dammage* ——— l — : 12 : —

Having received the ſaid Money of *Crane*, we are to Reduce *Rowland Grigſons* Account of Time into his Account of ready Money thus:

Rowland Grigſons Account of Time is Dr. to the ſaid *Grigſons* Account of ready Money, 370 l.

And then for the Abatement, ſay,

Rowland Grigſons Account of Time is Dr. to *Joſeph Crane* and Company ——— l : — : 12 : —

14 *January*.

Paid John Child *in full for dying the ſaid* Grigſons *Bayes* ——— l 22 : 10 : —

Paid Thomas Batt *Packer in full* —— l 4 : 12 : —

Account Currant of *R. G.* Dr. to his Account of Time for both theſe ſumms.

And for the Abatement to the Dyer, who was credited for 25 *l.* by Eſtimate, (it being cuſtomary in ſuch Eſtimates to charge rather more than leſs) ſay,

John Child is Debtor to *Rowland Grigſons* Account of Time——————————l 2: 10:—

Paid unto Anne Behout 150 l. *upon Bill of* Rowland Grigſon *drawn upon me at 3 days ſight* l 150:-:-

And thus much in brief for Accounts of Factorage: Other inſtances might be inſerted, as of Drawing and Remitting by my Principals Orders. But by this time I hope our Scholar will be able to reſolve all ſuch Caſes, they differing little or not at all from particular or Domeſtick Accounts.

Company. From hence we proceed to Accounts in Company or Partnerſhip with others, in which branch there is the difficulteſt knots to untie, of any appertaining to Merchants Accounts; I mean as to the ſecond ſort of Comp. Accounts; for there are two ways, which I call the Firſt and the Second.

For inſtance to the Firſt ſort: *I put in Company with my loving Friend and Kinſman* Francis Brandon 100 l. *which I pay into his hands, upon Condition that he employ it with as much of his own, in a parcel of Broad-Cloaths, to ſend to* Hamborough, *and to give me a true Account of their Coſts and Sales, and pay me my part of Principal and Advance, as the ſame ſhall grow due.*

This Caſe is very plain, and no other than ordinary Truſt or Transfer from one to another, in regard my Friend keeps the Accounts;

Francis Brandon is Dr. to Caſh paid him on Account to be by him given,——————l 100:

20 *January*, 1675.

Received an Account of my ſaid Kinſman touching the Premiſes, in which (all Charges deducted) he payes me in Money, l 27: 14: 11. *and delivers me* 1850 *Ells of* Hamborough *Linnen valued at* 12 *d. per Ell, is* l 92:10:—

Caſh

Caſh Dr. to *Francis Brandon*——l 27 : 14 : 11 30/36
Hamborough Linnen Dr. to the ſaid—l 92 : 10 : — 26/26
l 120 : 4 : 11

Francis Brandon is Dr. to Loſs and Gain for the Profit ——————————l : 20 : 4 : 11 26/27

And this is all needs to be done as to this firſt ſort of Company Accounts. I ſhall now proceed to the ſecond ſort.

27 *January*, 1675.

Three of us, viz. James Linſey, Roger Woolſey, *and my ſelf, are determined to drive a Trade with a joynt Stock of* 200 *l. each, in buying up ſome Commodity whereby to gain an advantage, and accordingly we buy of* Elias Langley,

528 ℔ Net *Cochinele* at 25. *s.* 6 *d. per* ℔ *l.*673 : 4 :— 26/27

And ſo each of us pay our 200 *l.* a piece to the ſaid *Langley* in part.

Elias Langley Dr. to *James Linſey*—*l* 200 : — : — 27/28
to *Roger VVoolſey*——*l* 200 : — : — 27/29
to *Caſh*——————*l* 200 : — : — 27/30

I pay moreover for Brokage, and other petty Charges-——————————*l.* 1 : 16 : —

Cochinele Dr. to *Caſh* ——— *l* 1 : 16 : — 26/30

31 *January*, 1675.

Mr. Langley *ſends for the reſidue of his Money*; Roger Woolſey *is gone out of Town, ſo that* James Linſey and *my ſelf, are fain to diſburſe this remainder.*

James Linſey pays ——————————l 35 : — : — 27/28
And I pay——————————138 : 4 : — 27/30

Thus you ſee by every mans Account what he hath paid, every one being different from the other, as it is not likely in ſuch a way of joynt dealing, but that Payments will differ, untill the Partners meet to even Accounts, and that may be ſoener or may be latter; but

if

if they ſhould disburſe never ſo exactly and alike, yet there is a neceſſity for one of the Partners, or all, if they pleaſe, to keep an Account how and when every one paid his part, eſpecially if their Partnerſhip extend into ſeveral Bargains, or Trades.

The next thing to be done, as you may eaſily ſee, is to charge each Partner with their reſpective proportion of the coſt and charges of the *Cochinele*, which to each $\frac{1}{3}$ is 1225 : — : — that ſo each mans Account currant may be ever ready to view : And going about to do this, I eaſily find the Debtor, but where ſhall I find a Creditor ? I am ready to fix it upon the Account of *Cochinele*, but that muſt have no Credit untill it be ſold ; neither is there any other Account obvious to bear this Credit ; ſhall I then uſe no Credit at all ? that were to overthrow the very Foundation of Accountantſhip, ſo as never to be capable of any *Ballance*. Therefore now to unriddle this unto thee, thou art to underſtand, that a ſuppoſed Account is to be framed, to bear this Credit, of uſe much like unto that Rule of Arithmetick called the *Rule of Falſe*, or of *Falſe Poſition* ; which by a better Name may be called *The Rule of Suppoſition*, by the Operation whereof in imaginary Numbers, the truth of a doubtful queſtion is manifeſted ; Even ſo by this imaginary or ſubſtituted Account to be framed, will the difficulty of intricate Company Accounts be made eaſie to thy Underſtanding, this Account is to be called Account of Company : Therefore now ſay,

James Linſey his Account currant is Dr. to the ſaid *Linſey* his Account of Company, for his $\frac{1}{3}$ part of the coſt and charges of 528 ℔ of *Cochinele*—1225 : —: —

Roger Woolſy his Acc. currant is Dr. to the ſaid *Woolſy* his Acc. of Comp. for his $\frac{1}{3}$ part of the ſame,-1225 :- : -

Theſe

Theſe being thus entred, thou plainly ſeeſt how each of thy Partners caſe ſtands.

But here ariſeth this Objection, that true it is, by this I ſee how each of my partners Account ſtands, but why have not I alſo an Account Currant, and an account of Company of mine own, whereby to ſee at all times what is due upon this Company account, either to me or by me.

To this I anſwer, that as it cannot be done, ſo it were impertinent in my Leidger, to erect an account in my own Name, for every account therein relates to me as Debtor or as Creditor. It is ſufficient here that by ſeeing how it is with my partners, I can ſoon find what is due to me or from me. For inſtance, I find by peruſing my partners account, That *Linſey* hath overpaid 10 *l.* and *Woolſey* hath underpaid 25 *l.* I may therefore ſafely argue (there being no other debt due by us) that the ſaid *Woolſey* is to pay to *Linſey* 10 *l.* and to me 15 *l.*

I grant it, that if theſe accounts be kept by either of us, or any indifferent perſon for us, in a diſtinct Leidger, then may they be kept in all our three Names, and this you will find muſt be done without an account of Caſh, as Experience will teach you in the Operation; but as I ſaid, it cannot be done in your Leidger; the reaſon is this, how can you make your own account currant (if any ſuch be in your Leidger) Debtor or Creditor for any Receipt of Payment of Money? when as this is proper to your Caſh account, it can in no wiſe be done; and this may ſerve I hope as to this matter.

Now before we proceed in the Sale and Diviſion of this *Cochinele*, we will ſet on foot another Branch of Company accounts, and ſo manage both together.

5. *February*,

5 *February*, 1675.

James Linſey *hath* 40 *pcs of Ell-broad Perpetuano's of ſeveral colours died and preſs'd, valued at* 65 *s.* per *piece*, ——— l 130 : — : —

Roger Woolſey *hath* 80 *pcs of yard-broad Perpetuano's died and preſs'd, at* 39 s. 6 d. per *peice*—— l 158 : — : —

I my ſelf have 6 *cheſts of Sugar, weigh Net* 30 C. 2 qr.—lb. at 4 l. 10 s——— l 137 : 5 : —

Theſe three ſeveral Commodities we are determined to adventure jointly beyond Sea, and accordingly they are ſhipt off aboard the *Agreement*, *Edmund Leman* Maſter, bound for *Roan*, conſigned to *John Dumoulin*, there to ſell for our Account.

At ſhipping them off I receive at the Cuſtom-houſe the one half Impoſt, by me formerly paid for theſe Sugars 45 s. *which by Agreement is to my own uſe.*

James Linſey *payes Cuſtom for the Perpetuano's and Charges*, ——— l 22 : 15 : 6

All which being done, we make up Accounts, and even every ones Reckoning, by payment of Money each to other, as followeth ;

Voyage to *Roan* in Comp. $\frac{1}{3}$ *J. L.* $\frac{1}{3}$ *RVV.* and $\frac{1}{3}$ my ſelf, Debtor to *James Linſey* his Account currant for 40 pcs Ell-broad Perpetuanoes, ——— l 130 : — : —

Cuſtom and Charges by him paid-- l 22 : 15 : 6

l 152 : 15 : 6

Note, though you have a former Account of Voyage to *Roan*, yet you muſt erect a new one for this Company Affair ;

The ſaid Voyage is Dr. to *Roger VVoolſey* for his 80 pcs yard-broad Perpetuanoes ——— l 158 : — : —

The ſaid Voyage is Debtor to Sugars for my 6 Cheſts, ——— l 137 : 5 : —

Caſh

Cash Debtor to Sugars for the half Impost received, 30/28
——————————————————l 2: 5:—

James Linsey his Acc.currant Dr. to the said *Linsey* 28/28
his Account of Company for his $\frac{1}{3}$ part of the whole Charge of the Voyage, being *l* 448 : —:6·l 149.6:10

Roger Woolsey the like,——————l 149:6:10 29/29

Now in perusing our several Accounts, I find that *Roger Woolsey* hath underpaid *l* 16:6:10. And that *James Linsey* hath over-paid *l* 13:8:8. The residue to be satisfied by *Woolsey* is over-paid by me *l* 2:18:2 Both which being paid to us by the said *Woolsey*, say,

James Linsey's Account Currant Dr. to *Roger Woolseys* Account Currant receiv'd-——————l 13:8:8 28/29

Cash Dr.to *Roger Woolseys* Account Currant, received of him,——————————l 2:18:2 30/29

Thus far now having posted or entred, you see your two partners Accounts currant are equipoysed, and you may rest assured, your own is no less evened. For

The *Cochinele* stands Debtor *l* 675:—:—. The Voyage to *Roan* stands Debtor *l* 448:—:6. both together make *l* 1123:—:6. And your three Company Accounts, stand Creditors each--*l* 374:6:10. which also amount to *l* 1123:—:6*d*. as Counterparts of the said Debtor. Now proced we to further Action.

11 *February*, 1675.

Sold to Edmund Gostwick, *to pay ready Money*, 27/26
300 ℔ *Cochinele* at 30 s. ——————l 450:—:—

Having made sale of part of the Stock, you are to go back the same way you came, and say,

James Linsey's Account of Company is Debtor to 28/28
the said *Linsey*'s Account currant for $\frac{1}{3}$ of the sale of 300 ℔ *Cochinele*,——————l 150:—:—

Roger Woolsey the like,——————l 150:—:— 29/29

18 *February.*

Edmund Goſtwick payes unto each of us our ſhares of the ſaid 450 *l.*

28 27 *James Linſey's* Account currant is Dr. to *Edmund Goſtwick*, ——————— l 150 : — : —

29 27 *Roger VVoolſey* the like, ——————— l 150 : — : —

30 27 Caſh Dr. to *Edm. Goſtwick*, ——————— l 150 : — : —

26 *February*, 1675.

Each of us have agreed to divide the remainder of the Cochinele, by taking every one his ſhare in ſpecie, *which comes to each his* 76 lb. *valued at* 26 s. per lb. l 98 : 16 : —

Here you need not meddle with the Account currant, but thus;

28 26 *James Linſey's* Account of Company is Debtor to *Cochinele*, ——————— l 98 : 16 : —

29 26 *Roger Woolſey* the like, ——————— l 98 : 16 : —

27 26 *Cochinele* for my Account proper, is Dr. to *Cochinele* for Account in Company, my $\frac{1}{3}$ ——————— l 98 : 16 : —

And now being to divide the profits of the *Cochinele* to each mans Account, $\frac{1}{3}$ being ——— l 23 : 16 : —

I ſay,

35 18 *Cochinele* Dr. to *James Linſey's* Account in Company, for his $\frac{1}{3}$ of the profit, ——————— l 23 : 16 : —

36 29 *Cochinele* Dr. to *Rog. VVoolſey* the like, — l 23 : 16 : —

36 1 *Cochinele* Dr. to loſs and gain for my $\frac{1}{3}$ -- l 23 : 16 : —

171 : 8 : —

This evens your Account of *Cochinele*, and alſo your Accounts in Company ſo far as concerns the *Cochinele*, as you may ſee by comparing Debtor and Creditor.

Note: You may if you pleaſe, erect an Accompt of Loſs and Gain in Company, and carry the whole 171 : 8 : —. profited on *Cochinele* to the *Credit* thereof;

of; and not divide it until the Account of Voyage to *Roan* be finiſhed, and the profit or loſs of that Account known; but this is as ſhort.

15 *March*, 1675.

John Dumoulin *of* Roan *hath received our goods, and made Sale of them as followeth*;

40 ps ell-broad Perpet. at 55 ℔ *per* ps ℔ 2200:—:—
80 ps yard-br. Perpet. at 38 ℔ *per* ps ℔ 3040:—:—
3250 ℔ of Sugars 19 *ſols*, 6 *den. per* ℔ ℔ 3168:15:—

℔ 8408:15:—

Val. at 18 *d. per* ℔ is l 630:13: 2

His Account of Cuſtom, Freight, Proviſion and other Charges, amounts to ℔ 802:15:— which valued at 18 *d. per* ℔. is——————————l 60: 4: 2

Note: I erect a new Account in the Leidger for *Dumoulin*, diſtinct from my particular Account with him, in regard my Partners may have occaſion ſometime to peruſe the ſame: And I have no mind they ſhould view my private concernments.

18 *March*.

Dumoulin *orders us to draw upon him the Net proceed of the ſaid Account at Uſance, and that he will accept and pay our Bills.*

22 *March*, 1675.

At a meeting of the Partners this day, it is agreed that each of us ſhall ſeek out to draw the ſaid Moneys at the beſt rates we can: And our Partner Woolſey *having occaſion to uſe* 500 W. *at* Roan, *deſires us to accommodate him at the rates we ſhall obtain of others; And ſo we deliver our Bills as followeth.*

To Thomas Leman *for* 750 W. *at* 53 $\frac{1}{4}$ *d. payable at Uſance to himſelf or Order, for which he delivers me a Note payable at ſight by* James Daniel, —l 167 : 3 : 9

To Thomas Sutton *for* 700 W. *at* 53 $\frac{3}{4}$ d. *payable to* William Aſhton, *for which he payes* James Linſey, —— l 156 : 15 : 5

To Pierre Audhier *for* 585 $\frac{1}{3}$ W. *at* 54 d. *payable to* Joſ. Boſworth, *which ſumme I alſo receive being*, —— l 131 : 14 : —

To Roger Woolſey *for* 500 W *at* 53 $\frac{1}{2}$. *payable to* Peter de la Belle, —— l 111 : 9 : 2

Having cleared with *Dumoulin*, make up his Account, give each of the Partners Credit for the Net Proceed of the Voyage and the Profits, and pay to each of thy Partners what is coming to them by having received more than thy ſhare; and then we have done.

James Linſey's Account in Company is Debtor to the ſaid *Linſey*'s Account Currant for $\frac{1}{3}$ part Proceed of Voyage to *Roan* —— l 189 : —— : 9

Roger Woolſey the like —— l 189 : — : 9

The loſs of Exchange on *Dumoulins* Account, thou wilt do as well to carry to the Voyage, and thereby ſave the labour of dividing it to the three partners, —— l 3 : 6 : 8

Voyage to *Roan* in Comp.is Debtor to *James Linſey*'s Account in Company for his $\frac{1}{3}$ part of the Profit, —— l 39 : 13 : 11

To *Roger Woolſey* the like —— l 39 : 13 : 11

To Loſs and Gain for my $\frac{1}{3}$ —— l 39 : 14 : —

39 *March*, 1676.

James Linſey's Account Currant is Debtor to Caſh, paid him in full, —— l 32 : 5 : 4

Roger

Roger Woolſey's Account currant is Debtor to Caſh paid him in full, ——————————— 177 : 11 : 7

When theſe are doſted, thou wilt find every Account relating to the Partnerſhip evened.

And thus much for Company Accounts, and for Accounts in general, wherein I have laboured to anſwer all Queſtions that have occurr'd to my memory. Thou may'ſt in thy Traffick meet with more Variety than is point blank obſerved herein; but I doubt not but theſe Inſtructions will enable thee to overcome all difficulties: To conclude, I will averre after an Artiſt who wrote in this way, That I have found it more hard and uneaſie to frame this deviſed work, for Inſtruction onely, than to carry on and finiſh a real Account of ten times this bulk.

Here

Here followeth the Ballance *of the whole* Leidger.

HAving thus paſs'd a Body of Accounts relating to ſeveral ſorts of Trades and Trafficks, there remains yet the bringing all to a *Ballance*, which is the chief end of this whole Enterprize; And without which theſe Accounts would not at all excel thoſe irregular ways of Accounting ſpoken of in the Preface: This work of Ballancing is that which makes theſe Accounts to manifeſt their own proof, which I promiſed to demonſtrate; and in regard of ſome ſeeming difficulties it muſt not be ſlightly touch'd upon.

Thou art therefore in the firſt place to let this be remembred and fixt in thy mind, that the whole *Debtor* ſide of thy *Leidger*, and the whole *Creditor* ſide thereof, are equal in Value each to other. This muſt needs be a Truth, for having poſted to each *Debtor* its Counterpart of the like value, though in ſome other Account, it muſt needs follow, that the whole *Debtor*, and the whole *Creditor*, are of equal value; that is, ſhould I ſumme up every Page of the *Debtor* ſide of the Leidger, and then ſumme up every Page of the *Creditor* ſide thereof, their Totals would be one and the ſame, if I have done my work aright, and poſted each parcel with its double Entry.

Upon

Upon this preſumption it muſt needs follow, that the Ballance or foot of each Account, That is the reſt or remainder on each Account in the ſaid Leidger; all theſe being ſumm'd together, Debtors with Debtors, and Creditors with Creditors, they muſt alſo in like manner jump aright, and agree to a Farthing, or elſe thou mayſt conclude, that there is Error in your Poſting or adding, which ought to be ſought out, found, and amended.

9 *April*, 1676.

To begin therefore, thou art to underſtand, there are ſeveral things to be done, in order to ſhutting up many of theſe Accounts that are ſtill open, beſides carrying their remainder to Ballance; for they are of ſeveral ſorts, and therefore I ſhall reduce them to theſe ſeveral heads following.

1. *Accounts which meerly are to be cloſed* per *Ballance*; *Theſe are either Debtors to or Creditors by my ſelf.*

Ballance is Debtor to theſe Accounts following, which owe unto me.

To School-books	l 1 : 3 : 2	40/3
To Counters 120 reſting	l — : 1 : 8	40/11
To Swine 6 reſt unſold	l 6 : — : —	40/15
To Houſhold-ſtuff	l 68 : 15 : —	40/15
To Hay 300 load	l 528 : 10 : —	40/15
To Beans 10 quarter	l 12 : 10 : —	40/16
To Rie 23 qr. 6 buſhels	l 36 : 16 : 3	40/16
To Fleece-wool reſting	l 21 : — : —	40/17
To *Gregory Finch*, who owes	l 159 : 17 : 10	41/20
To Voyage to *Roan*, reſt unſold	l 40 : — : —	41/22
To *James Lyſter*	l 34 : — : —	41/24
To *Hamborough* Linnen	l 92 : 10 : —	41/25

To

40/27	To Cochinele	l 98 : 16 : —
41/30	To *Cash* resting	l 691 : 3 : 10½
41/32	To Cinamon	l 31 : 7 : 8
41/32	To *Edward Coldicot*	l 7 : 19 : 3
41/33	To Mrs. *Dart*	l — : 14 : —
41/33	To *Gilbert Martin*	l 1 : 5 : —
41/33	To *Mary Frith*	l 4 : 19 : 2
41/34	To Broad-cloath 46 yards	l 23 : — : —
41/34	To Sarcenet 45 Ells	l 22 : 10 : —
41/35	To Buckrams 9 pcs	l 4 : 10 : —
41/35	To Sheep-skins 82	l 4 : 2 : —
41/35	To Bed-steds 3	l 2 : 5 : —
41/36	To Chair-frames 12	l — : 18 : —
41/36	To Silk-fringe	l 22 : 15 : —
41/36	To Petty-wares, *viz.*	
	Silk 1 ℔ 3 qr. at 30 *s.*	l 2 : 12 : 6
	Thred 9 ℔ at 2 *s.* 6 *d.*	l 1 : 2 : 6
	Curtain-Rings 450	l 1 : 1 : —
	Tacks 12500. at 8 *d.* M.	l — : 8 : 4
	Hair 240 ℔ at	l 1 : 11 : 8
	Girting 18 pcs at 2 *s.*	l 1 : 16 : —
		l 8 : 12 : —
41/15	To Lambs 55 at 4 *s.*	l 11 : — : —
41/38	To Sir *John Old-Castle*	l 184 : — : —
40/32	To *Jantian Souchet* ℔ 159 : 15	l 11 : 19 : 8

The Accounts following are Debtors to Ballance, unto which I owe.

10/40	*Phil. Greenvile* Esq;	l 2000 : — : —
10/40	*John Germin*	l 3 : 12 : 9
11/40	*Rowland Grigson*	l 166 : 3 : 6
32/41	*Peter Clarke*	l 31 : 17 : 6

2. *Accounts that are to be closed up by Loss and Gain, whereon are either Profit or Loss, but have no remainder due*

due to me or from me, and so have no part in the Account of Ballance; these also are Debtors and Creditors.

As for the Debtors to Loss and Gain, they are these:

Tapistry Dr. to *Loss and Gain* profited	*l*	20 : — : —	$\frac{7}{12}$
Thomas Sandys,	*l*	— : — : 2	$\frac{14}{39}$
Cloath-bed	*l*	8 : 12 : 2	$\frac{37}{39}$
Chairs,	*l*	4 : 3 : 8	$\frac{37}{39}$

Those that are Creditors by *Loss and Gain* are these.

Loss and Gain Dr. to Expences,	*l*	87 : 7 : 6	$\frac{12}{13}$
To Apparel	*l*	21 : 11 : 8	$\frac{12}{13}$
To Husbandry,	*l*	169 : — : 7	$\frac{12}{14}$
To Mrs. *Larkin*,	*l*	— : — : 2	$\frac{12}{33}$

3. *Accounts which are to be closed up, partly by Loss and Gain, and partly by Ballance;*

First with the *Debtors*, or such Accounts as have Gain in them, of this sort is onely *Vandoncks* Account.

Jacob Vandonck is Debtor to Loss and Gain, profited by Exchange — *l* 3 : 6 : — $\frac{10}{11}$

Jacob Vandonck is Debtor to Ballance for 1 R : 8 st. in his hands, — *l* — : 2 : 5 $\frac{10}{40}$

Then with the *Creditors*, or such Accounts as have Loss in them, as followeth;

Ballance is Dr. to Account of *Horses* for 6 resting, valued at 7 *l.* a piece, — *l* 42 : — : — $\frac{40}{4}$

Loss and Gain is *Debtor* to the said, for their use and impairing, — *l* 6 : — : — $\frac{12}{14}$

4. *Such Accounts which are to be made Debtors to Loss and Gain for their Profit or Increase, and Creditors by Ballance for their Remainders*, viz.

Ballance Debtor to Mannor of *Lees* for its first cost, ——— *l* 5500 : — : —

Mannor of *Lees* Debt.to Loss and Gain for the profit thereof, ——— *l* 782 : 12 : 3

Ballance Debtor to *Grange* Farm, for its present value, ——— *l* 280 : — : —

Note : In the Account of Stock this Lease was valued at 300 *l.* but now a year being elaps'd, it is fit it should be valued at less, which will make no difference in the Account of Ballance ; but onely lessen the Gain.

Grange Farm Debtor to Loss and Gain for the Profits thereof, ——— *l* 136 : 7 : —

Ballance Debtor to Barly for 65 qrs.- *l* 110 : 10 : —

Barly Debtor to Loss and Gain, ——— *l* 15 : — : —

Ballance Dr. to Oats for 80 qrs. ——— *l* 64 : — : —

Oats Dr. to Loss and Gain, ——— *l* 1 : 5 : —

Ballance Dr. to Wheat 118⅞ qrs. — *l* 297 : 3 : 9

Wheat Dr. to Loss and Gain ——— *l* 18 : 6 : 9

Ballance Dr. to Cambrick 382⅞ ells,- *l* 51 : 1 : 4

Cambrick Dr. to Loss and Gain, — *l* 3 : 6 : 10

Ballance Dr.to *Linsy Woolsy* 207½ yrds. *l* 17 : 9 : 2

Linsy Woolsy Dr. to Loss and Gain, — *l* 2 : 14 : 6½

Ballance Dr.to Sack 494 ⅔ gallons,- *l* 132 : — : 2

Sack Dr.to Loss and Gain, ——— *l* 4 : 12 : 3

Ballance Dr. to Turky Carpets 4. — *l* 8 : 13 : 4

Turky Carpets Dr.to Loss and Gain- *l* — : 13 : 4

Ballance Dr.to Feather-beds 4. ——— *l* 28 : 8 : —

Feather-beds Dr. to Loss and Gain — *l* 1 : 18 : —

Ballance Dr.to Sugars 35 C.-: 14 lb- *l* 131 : 16 : 10½

Sugars Drs. to Loss and Gain, ——— *l* 217 : 14 : 8½

Ballance Dr. to Ship *Bonadventure*- *l* 225 : — : —

Bonadventure Dr. to Loss and Gain- *l* 42 : 8 : 6

Ballance Dr. to Calves, 31, ——— *l* 31 : — : —

Calves

Calves Dr. to Loſs and Gain,——*l.* 12 : 10 : —
Ballance Dr. to Voyage to *Amſterdam*, *l.* 38 : 16 : 2
Voy. to *Amſterd.* Dr. to loſs & gain,—*l.* 11 : 18 : 10
Ballance Dr. to *Gilbert Bently*,——*l* 102 : — : —
Gilbert Bently Dr. to loſs and gain,--*l* 2 : — : —

5. *And laſtly, ſuch Accounts, by overlooking of which I find an Increaſe into another diſtinct Commodity; For inſtance, in the Account of Cows, who have yielded* Calves: *And Account of* Sheep *who have yeilded Lambs. Theſe are to be cloſed as followeth.*

Calves is Debtor to Account of Cows, for 15. in number, valued at 10 *s.* per peice,——*l* 7 : 10 : —
Ballance Dr. to Cows 24. which remain, valued at 4 *l.* 5 *s.* per piece,——*l* 102 : — : —
Cows Dr. to Loſs and Gain, ——*l* 7 : 6 : —
Lambs Dr. to Sheep, for 55 at 4 *s.*—*l* 11 : — : —
Ballances Dr. to Sheep for 98 at 12 *s.*-*l* 58 : 16 : —
Sheep Dr. to Loſs and Gain, ——*l* 57 : 10 : —

Having poſted all theſe parcels, and equipoyſed the ſaid ſeveral Accounts, there remain none to be evened, except that of Loſs and Gain, and that of Stock, and alſo this laſt Account of Ballance, which three Accounts muſt ballance one another to a tittle.

To begin therefore with the Account of Loſs and Gain, I find the ballance thereof to be *l* 1204 : 7 : 3 which in regard it is the Reſult or total Gain of all the Accounts, I carry the ſame to the Account of Stock, as being the proper Increaſe of that Account, more than what it formerly was: Therefore ſay,

Loſs and Gain Dr. to Stock,——*l* 1204 : 7 : 3

Then ſumme up the Account of Stock, and carry the Foot thereof to Ballance.

Stock is Debtor to Ballance for the preſent value of my Eſtate ——— *l* 7151 : 19 : 2

Then ſumme up the Account of Ballance, both Debtor and Creditor, and if that Account alſo be evened, thou mayſt be confident thy ſeveral Entries in the Leidger are duely poſted, elſe thou mayſt conclude, there is Errour in the ſumming up, miſ-adding or miſ-poſting in ſome of the Entries, which muſt by pricking over, or new adding up the ſides, be found to one Farthing, ere thou ſhouldeſt give reſt to thy mind.

This is all I can think of, convenient for the Explanation of the Account of Ballance, and of the whole work. Learn to underſtand thus far; and thou wilt be able of thy ſelf to remove other difficulties which do not preſently occurre to my mind, eſpecially when thou ſhalt practiſe theſe Rules with thy improved skill, upon a real management of thy own Accounts.

POST-SCRIPT.

BEfore I finiſht this for the Preſs, I thought fit to give the Reader a more ample deſcription of my Waſte-book, which is thus: I take a Book of 4 or 6 quire or more, of Paper, and ſet the number of each Page from firſt to laſt, before I begin to uſe it. Then I aſſign about one ſixth part at the beginning of the Book, for a Waſte-Caſh-book, for I am not ſure I ſhall at all times keep up my Leidger Entries poſted to a day, whereby to ſee the ſtate of my Caſh. Two thirds of the remainder of this Book I allot for Journal Entries of buying and ſelling, Copies of Invoices, and all other Tranſactions in matters of Trade beſide Caſh; or if I be a Retailer, to digeſt my daily Shop-trade, as hath been ſhewed. Another part I dedicate for Acquittances of Money paid: Another for all ſorts of petty Charges under their ſeveral Heads, and ſo ſub-divide the Book according to my Occaſions. By which means there is ſcarce an Entry in my Leidger, but I can readily turn to the Voucher or Original of it, by referring to the Number of the Page in this book; and this will render

der needleſs ſuch a multitude of Books as divers make uſe of, to the Confuſion of their Apprentices and Servants. And if I had a mind to keep theſe in five or ſix Books, I might number the Pages, ſo as to entail them one to another, and bind them all together in one intire Volumn at a convenient Time; that ſo the Leidger Entries may ſtill referre unto the Number of the Page in the Waſte-book.

Leidger :

No. A.

MDCLXXV.

The *Alphabet* to the following Leidger.

	Folio.
A.	
Apparel	13
B.	
Barly	5
Bonadventure Ship	9
Broughton	16
Beans	16
Bayes	18
Bently	21
Brandon	26
Biggs	21
Broad-cloth	34
Buckrams	35
Bed-ſteds	35
Ballance	40, 41
Batt	25
C.	
Caſh	2,19,30
Cows	5
Cambricks	6
Counters	11
Calves	11
Collins	17
Crane	17
Cochinele in company	26
Cochinele particular	27
Cinamon	32
Clark	32
Coldicot	32
Chair-frames	36
Cloth-beds	37
Chairs	37
Child	25
D.	
Dumoulin particular	10
Dumoulin in Company	31
Dart	33
E.	
Expences	13
F.	
Feather-beds	7
Fleece-wool	17
Filpot	18
Finch	20
French-wine	23
Frith	33
G.	
Grange Farm	4
Gover	9
Greenvil	10
Germin	10
Grigſon particular	11
Grigſon company	25
Green	13
Grigg	16
Grindon	20

Gonſalez

The Alphabet to the following Leidger.

	Folio.
Gonſalez	23
Goſtwick	27
H.	
Horſes	4
Husbandry	14
Houſhold-ſtuffe	15
Hay	15
Hamborough Linnen	26
I.	
Inſurance	21
K.	
L.	
Linſy Woolſy	6
Lilly	9
Loſs and Gain	12, 39
Lyſter	24
Langley	27
Linſey James	28
Larkin	33
Lambs	15
M.	
Mannor of Lees	4
Martin	33
N.	
O.	
Oats	5
Oldcaſtle	38
P.	
Pidgeons	3
Peaſe	17
Proſt	22
Paper	24
Petty Wares	36
Q.	

R.	Folio.
Rabbets	3
Raiſins particular	8
Raiſins in company	24
Roe	14
Rie	16
S.	
Stock	1
School-books	3
Sheep	5
Sack	7
Sugar	8
Sayes	8
Sandys	14
Swine	15
Souchet	22
Sarcenet	34
Sheep-skins	35
Silk-fringe	36
T.	
Tapiſtry	7
Turky Carpets	7
V.	
Vandonck	9
Voyage to Amſterdam	18
Voyage to Lisbon	20
Voyage to Roan partic.	22
Voyage to Roan company	31
W.	
Wheat	6
Woolſey Roger	29
X.	
Y.	
Z.	

		fol	l.	s.	d.
1675. Apr. 10	To *Phil. Greenvil* Esq; due ——	10	2060	—	—
	To *John Germin* of *Lisbon*, 24 C Res-	10	9	—	—
	To *Rowland Grigson* of *Malaga* ——	11	34	19	4
	To *John Lilly* of *London* ——	9	125	—	—
1675. Apr. 9.	To Ballance being the value of my Estate.	41	7151	19	2
			9380	18	6

		fo.	*l.*	*s.*	*d.*
1675. *Apr.* 10.	By Cash for money rest in my hands—	2	—	5	—
	By School-books, which I value at —	3	1	—	—
	By Pidgeons 6 pair--	3	—	9	—
	By Rabbets 9 remaining	3	—	6	—
	By *Grange*-Farm a Lease	4	300	—	—
	By Cows 20 valued at	5	80	—	—
	By Horses 6	4	48	—	—
	By Sheep 200	5	120	—	—
	By Mannor of *Lees*	4	5500	—	—
	By Wheat 100 quarters	6	240	—	—
	By Barly 50 qr.--	5	75	—	—
	By Oats 60 qr.—	5	54	—	—
	By Cambrick 477 $\frac{7}{4}$ ells--	6	63	14	8
	By Linsy Woolsy 325 yards —	6	27	1	8
	By Sack 538 gallons--	7	143	14	8
	By Tapistry 6 pcs-	7	104	—	—
	By Turky Carpets 6-	7	13	—	—
	By Feather-beds 5-	7	35	10	—
	By Sugar 110 C. 3 qr. 14 lb	8	554	7	6
	By Sayes 10 pcs-	8	35	10	—
	By Raisins 160 C.-	8	312	—	—
	By *John Gover* of *London* --	9	115	—	—
	By *Jacob Vandonck* of *Amsterdam* 1120 guilders val. at 21 *d. per* guilder-	9	98	—	—
	By *Joh Dumoulin* of *Rouen* 128 Livres 10 Sols, val. at 18 *d.*-	10	9	12	9
	By the Ship *Bonadventure* my $\frac{1}{8}$ part—	9	250	—	—
1676. *Apr.* 9.	By loss and gain gained in a year past—	39	1204	7	3
			9380	18	6

		fol	*l.*	*s.*	*d.*
1675. *Apr.* 10.	To Stock so much in Money resting—	1	—	5	—
14.	To Pidgeons 4 young pair sold—	3	—	4	—
16.	To the said recd for the 6 old pair—	3	—	7	6
17.	To Rabbets receiv'd for 8 sold—	3	—	5	4
19.	To loss and gain given me by my Uncle	12	—	1	6
23	To Sheep for 100 Ews and Lambs sold—	5	85	—	—
	To Calves for 3 sold	11	4	—	—
25.	To *Grange* Farm for But. & Cheese sold.	4	22	—	—
27.	To *Tho. Roe*, formerly lent, & now recd—	14	10	—	—
May 4.	To Wheat recd for 20 qr. sold—	6	52	—	—
8.	To *Tho. Green* of whom recd in part—	13	28	2	6
21.	To Wheat recd for 10 qr.	6	27	10	—
	To Barly receiv'd for 20 qr.	5	37	—	—
	To Oats recd for 20 qr.	5	20	—	—
31.	To *Tho. Green* of whom recd in full	13	28	2	6
	To *John Gover* recd in part—	9	80	—	—
Jun. 15.	To Pease recd for 8 ½ qr. sold—	17	13	3	6
30.	To Cambrick for 23 Ells sold	6	3	17	6
	To Linsy Woolsy for 56 ½ yards sold—	6	6	—	4½
	To Sack for 5 gall. & ¼ pint sold	7	1	10	—
July 24.	To Mrs. *Larkin* of whom recd in full—	33	1	14	6
28.	To Cambrick for 48 ells sold	6	8	8	—
	To Linsy Woolsy for 28 yards sold	6	2	10	6
	To Sack for 13 gallons 1 pint sold	7	5	3	6
	To Cinamon for 2 lb. 10 ounc. sold	32	—	9	10
			438	8	½

		fo	*l.*	*s.*	*d.*
1675. *Apr.* 12.	By Counters pd for 180 bo. at 6 for 1 d.	11	—	2	6
13.	By Pidgeons pd for a peck of Tares	3	—	1	—
17.	By Expences for a parcel of Apples	13	—	—	6
18.	By School-books pd in part	3	—	1	6
20.	By *Grange* Farm pd for Manure	4	1	10	—
21.	By the ſaid pd for Seed-corn	4	24	3	—
24.	By the ſaid pd *Beſſe Hobbs* her wages	4	2	10	—
25.	By Hay pd for mowing, ſtacking, *&c.*	15	1	11	6
26.	By *Thomas Roe* to whom lent	14	10	—	—
	By Expences laid out	13	23	11	6
	By loſs and gain, want in Caſh	12	—	6	8
28.	By *Grange* Farm, pd Taxes	4	1	10	—
	By *John Broughton* Eſq; for Taxes	16	1	5	—
May 2.	By the ſaid to whom pd in full	16	23	15	—
5.	By Cows pd for 4. at 5 *l.* 11 *s.* a piece	5	22	4	—
	By Calves 4. at 10 *s.* a piece	11	2	—	—
9.	By Acc. of Husband. pd for hedging, *&c.*	14	9	18	—
10.	By *Thomas Roe* to whom pd in full	14	—	3	—
11.	By Expences disburſt	13	8	6	8
12.	By Mannor of *Lees* paid Taxes	4	6	10	—
14.	By Swine 6 bought	15	6	—	—
	By Houſhold-ſtuff bought	15	68	15	—
15.	By Husbandry disburſt	14	12	15	11
	By Expences for Wine, Spice	13	11	17	—
	By Apparel	13	9	15	6
19.	By *Phil Greenvil* Eſq; to whom paid	10	60	—	—
June 7.	By Husbandry paid for threſhing	14	34	16	8
Aug. 4.	By broad-cloth 72 yards bought	34	36	—	—
	By Sarcenet 60 ells bought	34	30	—	—
	By Buckram 10 pcs bought	35	5	—	—
	By Sheep-skins 100 bought	35	5	—	—
	By Acc. of Caſh tranſported to *fol.*	19	18	18	1 ½
			438	8	½

		fol	*l.*	*s.*	*d.*
1675. *Apr.* 10.	To Stock for a parcel which I value——	1	1		
18.	To Caſh paid in part of another parcel--	2	——	1	6
	To Counters pd in full of the ſaid parcel	11	——	1	8
			1	3	2

Pidgeons Debtor

		Pair			
1675. *Apr.* 10.	To Stock for--	6	1	——	9	—
13.	To Caſh for Tares--		2	——	1	—
	To loſs and gain, gained by this Acc.—		12	——	1	6
				——	11	6

Rabbets Debtor

		No.			
1675. *Apr.* 10.	To Stock remaining ——	9	1	——	6	—

			fol	l.	s.	d.
1676. *Apr.* 9.	By ballance reſt as part of my Stock	—	40	1		2

Pidgeons Creditor

1675. *Apr.* 14.	By Caſh recd for 4 pair young	—		2	4	—
16.	By the ſaid recd for 6 pair old	6	—	2	7	6
		6			11	6

Rabbets Creditor

		No.				
1675. *Apr.* 17.	By Caſh recd for Sale of	8	—	2	5	4
	By loſs and gain one died	1	—	12	—	8
		9			6	—

Mannor of Lees Debtor

		fol	*l.*	*s.*	*d.*
1675. *Apr.* 10.	To Stock valued at 20 years purchaſe, 275. *l. per annum*	1	5500	—	—
May 22.	To Caſh paid Taxes	2	6	10	—
1676. *Apr.* 9.	To Loſs and Gain for Profit	12	782	12	3
			6289	2	3

Grange Farm Debtor

1675. *Apr.* 10.	To Stock valued my Leaſe	1	300	—	—
20	To Caſh pd for 60 load of Manure	2	1	10	—
21	To Caſh pd for Seed-Corn	2	24	3	—
24	To Caſh paid *Beſſe Hobbs* her wages	2	2	10	—
28	To Caſh pd Taxes	2	1	10	—
May 1.	To *John Broughton* Eſq; 6 Mo. Rent	16	25	—	—
1676. *Apr.* 5.	To loſs and gain profited	12	136	7	—
			491	—	—

Horſes Debtor

1675. *Apr.* 10.	To Stock 6 Horſes val. at 8 *l.* pc	Horſes 6	1	48	—	—

		fol	*l.*	*s.*	*d.*
1675. *May* 15.	By Hay gathered 200 load at 35 *s.*	15	350	—	—
	By Husbandry more 50 load at 35 *s.*	14	87	10	—
June 7.	By Wheat reaped 66 qr. at 50 *s.*	6	165	—	—
	By Barly, reaped 49 qr. at 34 *s.*	5	83	6	—
	By Rye reaped 23 ¾ qr. at 31 *s.*	16	36	16	3
	By Oats reaped 50 qr. at 16 *s.*	5	40	—	—
	By Peaſe reaped 10 qr. at 28 *s.*	17	14	—	—
	By Beans reaped 10 qr. at 25 *s.*	16	12	10	—
1676. *Apr.* 9.	By Ballance	40	550	—	—
			6289	2	3

Grange Farm Creditor.

1675. *Apr.* 23.	By Caſh reed for butter and cheeſe	2	22	—	—
25.	By 100 load Hay valued at 35 *s.*	15	175	—	—
May. 3.	By Calves No. 16. valued at 17 *s.* 6 *d.* pc	11	14	—	—
1676. *Apr.* 9.	By ballance which I value my Leaſe	40	280	—	—
			491	—	—

Horſes Creditor

Horſes.

1676. *Apr.* 9.	By Loſs and Gain, loſt by their uſe	12	6	—	—
	By ballance reſting val. at 7 *l.* pc — 6 —	40	42	—	—
			48	—	—

Cows Debtor

		Cows.	fo.	*l.*	*s.*	*d.*
1675. *Apr.* 10.	To Stock for No. 20 val. at 4 *l.*	20	1	80	—	—
May 5.	To Cash bought at 5 *l.* 11 *s.* a pc.	4	2	22	4	—
1676. *Apr.* 9.	To loss and gain, profited	—	12	7	6	—
		24		109	10	—

Sheep Debtor

		Sheep.				
1675. *Apr.* 10.	To Stock valued at 12 *s.*	200	1	120	—	—
1676. *Apr.* 9.	To loss and gain profited	—	12	57	10	—
		200		177	10	—

Barley Debtor

		Quar.				
1675. *Apr.* 10.	To Stock val. at 30 *s.* *per* qr.	50	1	75	—	—
June 7.	To Mann. of *Lees*, reap. val. 24 *s.*	49	4	83	6	—
1676. *Apr.* 9.	To loss and gain, profited	—	12	15	—	—
		99		173	6	—

Oats Debtor

		Quar.				
1675. *Apr.* 10.	To Stock val. at 18 *s.* *per* qr.	60	1	54	—	—
Jun. 7.	To Man. of *Lees*, gathered, at 16 *s.*	50	4	40	—	—
1676. *Apr.* 9.	To loss and gain profited	—	12	1	5	—
		110		95	5	—

Cows Creditor

		Cows.	fol	*l.*	*s.*	*d.*
1676. *Apr.* 9.	By Calves No. 15. val. at 10*s.* a pc.	——	11	7	10	—
	By ballance reſt. val. at 4 *l.* 5 *s.* —	24	40	102	—	—
		24		109	10	—

Sheep Creditor.

		Sheep.				
1675. *Apr.* 23.	By Caſh recd by the ſale of- —	100	2	85	—	—
May. 11.	By Expences ſpent in the houſe,	2	13	1	14	—
16.	By Fleece-wool ſheared 24 tod-	——	17	21	—	—
1676. *Apr.* 9.	By Lambs yielded 55 at 4 *s.* —	——	15	11	—	—
	By ballance reſting at 12 *s.* —	98	40	58	16	—
		200		177	10	—

Barley Creditor

		Quar.				
1675. *May* 7.	By *Tho. Green*, to wm ſold at 36 *s.*	10	13	18	—	—
9.	By Husbandr. exch. for Utenſils,	3	14	6	—	—
11.	By Expences ſpent in the houſe,	1	13	1	16	—
21.	By Caſh received for- —— ——	20	2	37	—	—
1676. *Apr.* 9.	By ballance reſting at 34 *s.* —	65	40	110	10	—
		99		173	6	—

Oats Creditor

		Quar.				
1675. *May* 7.	By *T. Green* to wm ſold at 22*s.* 6*d.*	10	13	11	5	—
21.	By Caſh received for—— ——	20	2	20	—	—
1676. *Apr.* 9.	By ballance reſting val. at 16 *s.*-	80	40	64	—	—
		110		95	5	—

Wheat Debtor

		Quar.	fol.	l.	s.	d.
1675. *Apr.* 10.	To Stock valued at 48 *s. per* Qr.	100	1	240	—	—
Jun. 7	To Man. of *Lees*, reaped, val. 50 *s.*	66	4	165	—	—
1676. *Apr.* 9.	To loſs and gain profited-		12	18	6	9
		166		423	6	9

Cambricks Debtor

		Ells.				
1675. *Apr.* 10.	To Stock val. at 2 *s.* 8 *d. per* Ell-	477 7/8	1	63	14	8
1676. *Apr.* 9.	To loſs and gain profited		12	3	6	10
		477 7/8		67	1	6

Linſey-Woolſy Debtor

		Yards.				
1675. *Apr.* 10.	To Stock val. at 20 *d. per* yard-	325	1	27	1	8
1676. *Apr.* 9.	To loſs and gain profited-		12	2	14	6½
		325		29	16	6½

Wheat Creditor

		Qu.	B.	fol	*l.*	*s.*	*d.*
1675. *May* 4.	By Cash of *Jones* for sale of—	20		2	52	—	—
7.	By *Tho. Green*, to whom sold—	10		13	27	—	—
10.	By *Tho. Roe* in Exchange for Hay	6 :	3	14	17	17	—
11.	By Expences spent in the house,	— :	6	13	1	16	—
21.	By Cash received for Sale of—	10 :	—	2	27	10	—
1676. *Apr.* 9.	By Ballance rest valued at—	118:	7	40	297	3	9
		166			423	6	9

Cambrick Creditor

		Ells.					
1675. *June* 30.	By Cash recd this week for Sale,	23		2	3	17	6
	By Mrs. *Dart* for Sale of—	4		33	—	14	—
July 20.	By *Mary Frith* for—	20		33	3	6	8
28.	By Cash recd this Month past—	48		2	8	2	—
1676. *Apr.* 9.	By ballance rest valued at —	382 7/8		40	51	1	4
		477 7/8			67	1	6

Linsy Woolsy Creditor

		Yards.					
1675. *June* 30.	By *Cash* recd this week for sale of	58 1/2		2	6	—	4 1/2
	By Mrs. *Larkin* for sale of—	16		33	1	14	8
July 20.	By *Mary Frith* to whom sold—	15		33	1	12	6
28.	By Cash recd this month past—	28		2	2	19	6
1676. *Apr.* 9.	By ballance rest unsold—	207 1/2		40	17	9	2
		325			29	16	2 1/2

Sack Debtor

		Gal.	Qr	Pi	fol	*l.*	*s.*	*d.*
1675. *Apr.* 10.	To Stock val. at 5*s.*4*d. per* gal.	539	—	—	1	143	14	8
1676. *Apr.* 9.	To loſs and gain profited —	—			12	4	12	3
		539				141	6	11

Tapiſtry Debtor

		Pieces.			
1675. *Apr.* 10.	To Stock 6 pcs val. at 100 *l.* all--	6	1	100	—	—
1676. *Apr.* 9.	To loſs and gain profited-	—	12	20	—	—
		6		120	—	—

Turky Carpets Debtor

		Pieces.				
1675. *Apr.* 10.	To Stock 6 pcs val. at 13 *l. all*--	6	1	13	—	—
1676. *Apr.* 9.	To loſs and gain profited —	—	12	—	13	4
		6		13	13	4

Feather-beds Debtor

		Beds.				
1675. *Apr.* 10.	To Stock for —	5	1	35	10	—
1676. *Apr.* 9.	To loſs and gain profited-	—	12	1	18	—
		5		37	8	—

Sack Creditor

		Gal.	Qt	Pi	fol	*l.*	*s.*	*d.*
1675. *June* 30.	By Caſh recd for ſale of	5	—	1/4	2	1	19	—
	By *Gabriel Martin* for	3	—	1	33	1	5	—
July 26.	By *Ed. Coldicot* a Rundlet	22	6	—	32	7	19	3
28.	By Caſh recd this Month	13	—	2/4 1/4	2	5	3	6
1676. *Apr.* 9.	By Ballance reſting	494	—	2	40	132	—	2
		539	—	—		148	6	11

Tapiſtry Creditor

		Pieces.			
1675. *Aug.* 23.	By Sir *John Old-Caſtle* for	9	38	120	—	—

Turkey Carpets Creditor

		Pieces.				
1675. *Aug.* 23.	By Sir *John Old-Caſtle* for	2	38	5	—	—
1676. *Apr.* 9.	Ballance reſt unſold	4	40	8	13	4
		6		13	13	4

Feather-beds Creditor

		Beds.				
1675. *Aug.* 23.	By Sir *John Oldcaſtle* for	1	38	9	—	—
1676. *Apr.* 9.	By ballance reſt unſold	4	40	28	8	—
		5		37	8	—

Sugar Debtor

		C.	qr.	lb	fol	l.	s.	d.
1675. *Apr.* 10.	To Stock val. at 5 *l.* --	110	3	14	1	554	7	6
Nov. 5.	To loſs & gain, prof. on the ſaid	3	—	14	12	57	17	—
Dec. 24.	To *Dom. Gonſalez* for 24 ch.-	130	2	—	23	215	12	6
	To *John Germin* for cuſt. and charge in *Portugal*-	—	—	—	10	21	1	6
26	To Caſh pd cuſt.& ch.in *Lond.*	—	—	—	19	78	5	6
Jan. 5.	To *Greg Finch* abated for dam	—	—	—	20	3	—	—
1676. *Apr.* 5.	To loſs and gain profited —	—	—	—	12	217	14	8½
		244	2	—		1147	18	8½

Raiſins Debtor

		C.	qr.	lb				
1675. *Apr.* 10.	To Stock reſting val. at 39 *s.* C	160	—	—	1	312	—	—
Oct. 1.	To Caſh for Charges —	—	—	—	19	2	1	8
	To loſs & gain prof. by weight	2	1	21	12	4	—	—
		162	1	21		318	1	8

Sayes Debtor

		Pieces.				
1675. *Apr.* 10.	To Stock val. at 3 *l.* 11 *s.* piece,	10	1	35	10	—
Oct. 17.	To Caſh bought at 3*l.* 12*s.* piece	10	19	36	—	—
Dec. 28.	To Ditto for dying, preſſ. &c. —	—	19	2	8	4
	To loſs & gain, abated the dyer.	—	12	—	6	8
		20		74	5	—

Sugar Creditor

		C.	qr.	lb.	fol.	l.	s.	d.
1675. *Sept.* 15.	By *John Grigg* 3 cheſts——	15	3	10	16	88	14	—
Nov. 5.	By *Gregory Finch* 17 cheſts—	98	—	18	20	523	10	6
Jan. 3.	By the ſaid for 12 cheſts——	64	3	14	20	264	7	4
Feb. 5.	By Voy. to *Roan* 6 cheſts ——	30	2	—	31	137	5	—
	By Caſh recd impoſt of the ſd	—	—	—	30	2	5	—
1676. *Apr.* 9.	By ballance reſt unſold——	35	—	14	40	131	10	$10\frac{1}{2}$
		244	2	—		1147	18	$8\frac{1}{2}$

Raiſins Creditor.

		C.	qr.	lb		l.	s.	d.
1675. *Octob.* 1.	By *Joſ. Crane* ſold at 36 *s.* 8 *d.*	162	1	21	17	289	7	6
	By loſs and gain loſt——	—	—	—	12	28	14	2
		162	1	21		318	1	8

Sayes Creditor

		Pieces.				
1675. *Oct.* 27.	By Voy. to *Amſterdam* ſent——	10	18	36	—	—
Dec. 4.	By Voy. to *Roan* ſent——	10	22	38	5	—
		20		74	5	—

John Gover Debtor

			fol	*l.*	*s.*	*d.*
1675. *Apr.* 10.	To Stock which he owes me		1	115	—	—

Jacob Vandonck Debtor

		R				
1675. *Apr.* 10.	To Stock he owes me	1120 : —	1	98	—	—
Dec. 3.	To voy. to *Amst.* for 10 pcs Bays sold	733 : 12	18	63	15	10
18.	To Cash remit. him at 38*s.* 6*d.*	2310 : —	16	200	—	—
1676. *Apr.* 9	To loss & gain prof. by exch.		12	3	6	—
	To Ballance he rests owing	1 : 8	40	—	2	5
		4165 : —		365	4	4

Ship Bonadventure Debtor

1675. *Apr.* 10.	To Stock for $\frac{1}{8}$ part thereof costs	1	250	—	—
Nov. 2.	To Cash pd *Premium* & ch of Insurance	19	7	11	6
1676. *Apr.* 9.	To loss and gain profited	39	42	8	6
			300	—	—

John Lilly Debtor

1675. *Dec.* 28.	To Cash paid him	19	125	—	—

			fol	*l.*	*s.*	*d.*
1675. *May* 31.	By Cash received in part		2	80	—	—
Nov. 25.	By Cash received		19	21	—	—
	By loss and gain lost by him.		12	14	—	—
				115	—	—

Jacob Vandonck Creditor

		R				
1676. *Dec.* 5.	By *Hugh Prost* he remits—	1155: —	22	100	—	—
20.	By *John Dumoulin* to whom he remits—	2293: 4	10	202	10	—
	By loss and gain charges—	16: 16	12	1	9	3
Jan. 1.	By Paper for 240 Reams—	700: —	24	61	5	—
		4165: —		365	4	3

Ship Bonadventure Creditor.

1675. *Nov.* 25.	By *Peter Biggs* for my $\frac{1}{8}$ Dividend of the Profit of a Voyage—		21	75	—	—
1676. *Apr.* 9.	By ballance which I value my part—		40	225	—	—
				300	—	—

John Lilly Creditor

1675. *Apr.* 10.	By Stock which I owe him—		1	125	—	—

John Dumoulin Debtor

		℔	fol	*l.*	*s.*	*d.*
1675. *Apr.* 10.	To Stock he owes me	128:10:	1	9	12	9
Nov. 1.	To Cash remitted to him	2769: 4:	19	200	—	—
Dec. 8	To Cash he draws upon me	233:—:	19	17	6	3
20.	To loss & gain prof. by exch.	—	12	15	6	6
22.	To *J. Vardon.* who rem. him	2700:—:	9	202	10	—
		5830:14:		444	15	6

Philip Greenvil Esq; Debtor

1675. *May* 19.	To Cash paid him Interest		2	60	—	—
1676. *Apr.* 9.	To Ballance due to him		40	2000	—	—
				2060	—	—

John Germin Debtor

		Res				
1675. *Dec.* 24.	To *Dom. Gonsalez* of wm recd	160ℒ 000	23	60	—	—
1676. *Apr.* 9.	To ballance due to him	9ℒ 700	40	3	12	2
		169ℒ 700		63	12	9

John Damoulin Creditor

		lb	fo	*l.*	*s.*	*d.*
1675. *Dec.* 8.	By *Jantian Souchet* to whom remitted	3000:—:—	22	225	—	—
20.	By *French* Wine loſt on the exch. of the ſaid parcel	130:14:—	23	9	16	—
22.	By Caſh he remits me	2691:—:—	12	209	6	—
	By loſs and gain ch. on ſaid	9:—:—	12	—	13	6
		5830:14:—		444	15	6

Phil. Greenvil Eſq; Creditor

1675. *Apr.* 10.	By Stock due to him on Mortgage		1	2060	—	—

John Germin Creditor

		Res				
1675. *Apr.* 10.	By Stock due to him	240 000	1	9	—	—
Dec. 24.	By Voy. *Lisb.* char. on goods	896 500	20	33	11	3
	By Sugar charges on 24 ch.	560 200	8	21	1	6
	Res	1696 700		63	12	9

	Account Currant Debtor	fol	*l.*	*s.*	*d.*
1675. *Jan.* 10.	To Caſh pd for 50 Bays & cha. ſent him--	30	267	18	—
	To loſs and gain for my Commiſſion—	12	7	8	9
	To *R.G.* his Acc. of time pd Dyer & Pack.	25	27	2	—
14.	To Caſh pd *Anne Behout* by his Order--	30	150	—	—
	To ballance due to him-	40	166	3	6
			618	12	3

	Counters Debtor	No.			
1676. *Apr.* 12.	To Caſh bought at 6 for 1 *d.*—	180	2	—	2 6
14.	To loſs and gain gained	60	12	—	— 10
		240		—	3 4

	Calves Debtor	No.			
1675. *May* 3.	To *Grange* Farm val. at 17*s.*6*d.* ps	16	4	14	— —
5.	To Caſh paid for-	4	2	2	— —
	To Cows for increaſe of	15	5	7	10 —
	To loſs and gain profited		39	12	10 —
		35		36	— —

		fol	*l.*	*s.*	*d.*
1675. *Apr.* 10.	By Stock due to him	1	34	19	4
Jan. 9.	By Raiſins due to him ready Money	24	213	12	11
12.	By *R.G.* Acc. of time receiv'd of *Crane*	25	370	—	—
			618	12	3

Counters Creditor

		No.				
1675. *Apr.* 18.	By School-books exchanged	120	3	—	1	8
1676. *Apr.* 9.	By ballance reſting	120	41	—	1	8
		240		—	3	4

Calves Creditor

		No.				
1676. *Apr.* 23.	By Caſh recd for ſale of	3	2	4	—	—
May. 11.	By Expences in houſe-keeping	1	13	1	—	—
1676. *Apr.* 9.	By ballance reſting unſold	31	40	31	—	—
		35		36	—	—

		fol	*l.*	*s.*	*d.*
1675. *Apr.* 17.	To Rabbets for one being dead	3	—	—	8
26	To Caſh wanting	2	—	6	8
June 15	To Peaſe loſt in Meaſure	17	—	10	—
Oct. 1	To Raiſins loſt on that Account	8	28	14	2
20.	To *Joſ. Crane* and Comp. abated	17	—	1	6
Nov. 20	To Account of Inſurance loſt	21	67	10	—
25.	To *John Govers* Bankrupt	9	14	—	—
50.	To Caſh, Poſtage of Letters, Porters, *&c.*	19	1	18	—
Dec. 20.	To *Jacob Vandonck* Proviſion, *&c*	9	1	9	3
22.	To *John Dumoulin* proviſion, *&c.*	10	—	13	6
1676. *Apr.* 9	To Horſes impaired by a years uſe	4	6	—	—
	To Expences the year paſt	13	87	7	6
	To Apparel in the ſaid time	13	21	11	8
	To Husbandry of the Farm and Lands	14	169	—	7
	To Mrs. *Larkin* an Abatement	33	—	—	2
	To it ſelf carried forward	39	1122	13	11
			1521	17	7

		fol	*l.*	*s.*	*d.*
1675. *Apr.* 14.	By Counters gained	11	—	—	10
	By Pidgeons gained	3	—	1	6
19.	By Caſh given me by my Uncle	2	—	1	6
June 15.	By Peaſe gained	17	1	7	3
Oct. 1.	By Raiſins gained in the weight	8	4	—	—
Nov. 5.	By Sugars gained	8	57	17	—
Dec. 15.	By *French* Wines gained	23	49	16	4
22.	By *John Dumoulin* gained by Exchange	10	15	6	6
24.	By Voy. to *Lisbon* gained	20	3	13	3
28.	By Sayes ſo much abated the Dyer	8	—	6	8
Jan. 5.	By Paper gained	24	8	15	2
9.	By Raiſins of *R. G.* proviſion	24	16	15	3
10.	By *R. G.* Acc. curr. proviſ. of 50 Bayes	11	7	8	9
20.	By *Francis Brandon* gained	26	20	4	11
Feb. 25.	By Cochinele in Comp.	26	23	16	—
Mar. 22.	By Voy. to *Roan* in Comp.	31	39	14	—
1676. *Apr.* 9.	By Mannor of *Lees*	4	782	12	3
	By *Grange* Farm	4	136	7	—
	By Cows	5	7	6	—
	By Sheep	5	57	10	—
	By Barley	5	15	—	—
	By Oats	5	1	5	—
	By Wheat	6	18	6	9
	By Cambrick	6	3	6	10
	By Linſey Woolſy	6	2	14	6½
	By Sack	7	4	12	3
	By Tapiſtry	7	20	—	—
	By Turky Carpets	7	—	13	4
	By Feather-beds	7	1	18	—
	By Sugar	8	217	14	8½
	By *Jacob Vandouck*	9	3	6	—
			1521	17	7

Expences Debtor

		fol.	*l.*	*s.*	*d.*
1675. *Apr.* 17	To Cash for Apples	2			6
26	To Cash disburst	2	22	11	6
May. 11	To Cash disburst	2	8	6	8
	To Sheep 2	5	1	14	—
	To Calves 1	11	1		—
	To Wheat, bushels 6	6	1	16	—
	To *Tho. Sandys* Mercer	14	2	11	2
	To Barley, bushels 8	5	1	16	—
15	To Cash for Wine, Groceries, *&c.*	2	11	17	—
June 15.	To Pease, bushels 9	17	1	13	9
Nov. 20.	To Cash disburst	19	34	19	5
			85	6	—

Apparel Debtor

1675. *May* 15.	To Cash disburst	2	9	15	6
Nov. 30	To Cash disburst	19	11	16	2
			21	11	8

Thomas Green Debtor

1675. *May* 7.	To Wheat for 10 qr. at 54 *s.*	6	27	—	—
	To Barley 10 qr. at 36 *s.*	5	18	—	—
	To Oats 10 qr. at 22 *s.* 6 *d.*	5	11	5	—
			56	5	—

Expences Creditor

		fol	*l.*	*s.*	*d.*
1675. *Apr.* 25.	By Hay victuals to the Labourers ——	15	1	18	6
1676. *Apr.* 9.	By Loſs and Gain —— ——	12	87	7	6
			89	6	—

Apparel Creditor

1676. *Apr.* 9.	By Loſs and Gain—— ——	12	21	11	8

Thomas Green Creditor

1675. *May* 8.	By Caſh received in part——	2	28	2	6
31.	By Caſh received in full——	2	28	2	6
			56	5	—

Thomas Roe Debtor

		fol	*l.*	*s.*	*d.*
1675. *Apr.* 26	To Cash lent him	2	10	—	—
May. 10	To Wheat for 6 qr. 3 B. at 56 *s. per* qr.	6	17	17	—
	To Cash paid him in full	2	—	3	—
			28	—	—

Thomas Sandys Debtor

1675. *Nov.* 30	To Cash paid him	19	2	11	—
1676. *Apr.* 9	To loss and gain abated	39	—	—	2
			2	11	2

Husbandry Debtor

1675. *May* 9	To Cash pd Goodman *Bird*, hedging	2	9	18	—
	To Barley exchanged for a Cart, *&c.*	5	6	—	—
10	To *Tho. Roe* for 10 load of Hay	14	18	—	—
15.	To Cash paid work-men and wages	2	12	15	11
17.	To Mannor of *Lees* 50 load hay to spend	4	87	10	—
June 7.	To Cash pd the reapers, threshers, *&c.*	2	34	16	8
			169	—	7

Thomas Roe Creditor

		fol.	l.	s.	d.
1675. *Apr.* 27.	By Cash received	2	10	-	—
May 10.	By husbandry for 10 load Hay	14	18	—	—
			28	—	—

Thomas Sandys Creditor

1675. *May* 11.	By Expences as *per* his bill	13	2	11	2

Husbandry Creditor

	By Loss and Gain	12	169	—	7

Swine Debtor

			fol	*l.*	*s.*	*d.*
1675. *May.* 14.	To Caſh bought	6	2	6	—	—

Houſhold-Stuffe Debtor

			fol	*l.*	*s.*	*d.*
1675, *May* 14.	To Caſh bought		2	68	15	—

Hay Debtor

		Load				
1675. *Apr.* 25.	To Caſh pd for mowing & ſtacking	100	2	1	11	6
	To Expences for Victuals to the men	—	13	1	18	6
	To *Grange* Farm, which I val. the ſame	—	4	175	—	—
May 17.	To Mannor of *Lees* gathered	200	4	350	—	—
		300		528	10	—

Lambs Debtor

		Lambs				
1675. *Apr.* 9.	To Sheep which yeilded	55	5	11	—	—

Swine Creditor

			fo:	l.	s.	d.
1676. *Apr.* 9.	By Ballance resting		40	6	—	—

Houshold-Stuffe Creditor

			fo:	l.	s.	d.
1676. *Apr.* 9.	By Ballance resting		40	68	15	—

Hay Creditor

		Load	fo:	l.	s.	d.
1676. *Apr.* 9.	By ballance resting	300	40	528	10	—

Lambs Creditor

		Lambs	fo:	l.	s.	d.
1676. *Apr.* 9.	By Ballance resting	55	41	11	—	—

John Broughton Esq; Debtor

		fol	*l.*	*s.*	*d.*
1675. *Apr.* 28.	To Cash, paid Taxes for him	2	1	5	—
May 2.	To Cash paid him in full	2	23	15	—
			25	—	—

John Grigg Debtor

			C. qr. lb.			
1675. *Sept.* 15.	To Sugar 3 ch. 15:3:10. at 5 *l.* 12 *s. per C.*	8		88	14	—

Rie Debtor

			Qr. B.			
1675. *June* 7.	To Man. of *Lees*, reaped at 31 *s.* 23:6:	4		36	16	3

Beans Debtor

			Qr. B.			
1675. *June* 7.	To Man.of *Lees*, valued at 25 *s.* 10:—	4		12	10	—

		fol	*l.*	*s.*	*d*
1675. *May* 1.	By *Grange* Farm for 6 Months Rent, —	4	25	—	—

John Grigg Creditor

1675. *Sept.* 15.	By Cash received —	19	38	14	—
	By *Ralph Collins*, on whom assigned —	17	50	—	—
			88	14	—

Rie Creditor
Qu. B.

1676. *Apr.* 9.	By Balance unsold — 23 : 6 : —	40	36	16	3

Beans Creditor
Qu. B.

1676. *Apr.* 9.	By Ballance unsold — 10 : 6. —	40	12	10	—

		fol	*l.*	*s.*	*d.*
1675. *May* 15.	To Sheep gathered at ſhearing 24 Tod-	5	21	—	—
	Peaſe **Debtor**				
		Qu. B.			
1675. *June* 7.	To Man. of *Lees* val. at 28 *s. per* qr. 10:—	4	14	—	—
15.	To loſs and gain, profited—	12	1	7	3
	10:—		15	7	3
	Ralph Collins **Debtor**				
1675. *Sept.* 16.	To *John Grigg's* Aſſignation—	16	50	—	—
	Joſeph Crane & Company Debtors				
1675. *Octob.* 1.	To Raiſins 100 barrels Sold them,	8	28	7	6
Jan. 9.	To Raiſ. Acc. of *R. G.* for 100 barr. 200 frails,	24	670	12	—
			959	19	6

		fo	*l.*	*s.*	*d.*
1676. *Apr.* 9.	By Ballance, reſting	40	21	—	—

Peaſe Creditor

		Qr. B.				
1675. *June* 15.	By Caſh, ſold at 31 *s.* a qr.	8 : 4 :	2	13	3	6
	By Expences valued at	1 : 1 :	13	1	13	9
	By Loſs & Gain ſhort of meaſure,	3 :	12	—	10	—
		10 : —		15	7	3

Ralph Collins Creditor

1675. *Jan.* 12.	By Caſh received of *Robert Eeds*		19	50	—	—

Joſeph Crane & Compa. Creditors

1675. *Oct.* 16.	By Caſh recd in part	19	150	—	—
20.	By Caſh recd in full	19	139	6	—
	By loſs and gain, abated	12	—	1	6
Jan. 9.	By Caſh recd in part	19	300	—	—
12.	By Caſh, recd in full	19	370	—	—
	By *R. G.* Acc. of time abated	25	—	12	—
			959	19	6

Bayes Debtor

		pcs	fol	*l.*	*s.*	*d.*
1675 *Oct.* 17.	To Caſh paid for —— —— ——	10	19	49	17	—

John Filpot Cooper Debtor

1675. *Dec.* 13.	To French Wines for 12 empty hhds—		23	1	4	—
15.	To Caſh paid him in full —— ——		19	——	19	—
			——	——	——	——
				2	3	—

Voyage to *Amſterdam* Debtor

1675 *Oct.* 27.	To Bayes 10 pcs ſent *per* the *Hopewell*—		18	49	17	—
	To Sayes 10 pcs ſent *per* the ſame——		8	36	——	——
	To Caſh for Cuſtom and charges——		19	4	16	2
1676. *Jan.* 9.	To Loſs and Gain, gained —— ——		39	11	18	10
			——	——	——	——
				102	12	—

Bayes Creditor

		pcs.	fo	l.	s.	d.
1675. *Oct.* 27.	By Voyage to *Amsterdam* sent——	10 :	49	49	17	—

John Filpot Creditor

1676. *Dec.* 15.	By French Wines for Cooperidge——		23	2	3	—

Voyage to *Amsterdam* Creditor

1675. *Dec.* 3.	By *Jacob Vandonck* for Sale of 10 Bayes,		9	63	10	10
1676. *Apr.* 9.	By Ballance, reſt unſold 10 Sayes,——		40	38	10	2
				102	12	—

		fol	*l.*	*s.*	*d.*
1675. *Aug.* 4.	To foot of former Account in *folio*	2	18	18	1½
Sept. 15.	To *John Grigg*, receiv'd in part	16	38	14	—
Oct. 16.	To *Jos. Crane* and Comp. receiv'd in part	17	150	—	—
20.	To the said, receiv'd in full	17	139	6	—
Nov. 5.	To *Gregory Finch* recd in part	20	300	—	—
19.	To Insurance rec'd for 150 *l. Præmium*,	21	4	10	—
25.	To *Roger Clark* received	19	50	—	—
	To *John Gover*, of whom received	9	21	—	—
Dec. 10.	To *Gregory Finch* received	20	150	—	—
	To *Peter Biggs* received	21	40	—	—
22.	To *John Dumoulin*, remitted me,	10	209	6	—
28.	To *Lawrence Lenfant*, received	23	399	—	—
Jan. 9.	To *Jos. Crane* and Comp. rec'd in part,	17	300	—	—
	To *Ralph Collins* recd. of *Robert Eeds*,	17	50	—	—
12.	To *Hugh Prost* recd of *Char. Gilbon*,	22	100	—	—
	To *Peter Biggs* recd in full	21	35	—	—
	To *James Lyster*, recd in part,	24	40	—	—
	To *Greg. Finch*, recd in part	20	175	—	—
	To *Jos. Crane* and Comp. recd in full,	17	370	—	—
			2590	14	1½

		fol	*l.*	*s.*	*d.*
1675. *Aug.* 4.	By Bed-steds 4 bought	35	3	—	—
	By Chair-frames, 4 bought	36	1	16	—
	By Silk-fringe, 20 lb	36	35	—	—
	By Petty-wares of several sorts,	36	7	18	4
27.	By Petty-wares of several sorts,	36	2	1	10
Octob. 1.	By Raisins, charges after Sale,	8	2	1	8
17.	By Bayes for 10 pcs bought	18	49	17	—
	By Sayes for 10 pcs bought,	8	36	—	—
20.	By Voy. to *Amsterdam*, Custom & charg	18	4	16	2
Nov. 1.	By *John Dumoulin*, to whom remitted,	10	200	—	—
2.	By Ship *Bonadventure*, paid *Præmium*	9	7	11	6
24.	By *Gilbert Bently*, paid him on bond,	21	100	—	—
25.	By *Roger Clark* to whom lent	19	50	—	—
30.	By *Tho. Sandys* paid him in full	14	2	11	—
	By Expences,	13	34	19	5
	By Apparel bought	13	11	16	2
	By Loss and Gain for Port of Letters,	12	1	18	—
Dec. 1.	By Voy. to *Lisbon* for 60 pcs Serges	20	238	8	—
4.	By Voyage to *Roan* Custom of 10 Sayes,	22	1	15	—
8.	By *John Dumoulin* drawn on me	10	17	6	3
13.	By Wines paid Freight, Custom, *&c.*	23	125	8	4
15.	By *John Filpot*, to whom paid,	18	—	19	—
18.	By *Jacob Vandonck* to whom remitted	9	200	—	—
26.	By Sugars, pd custom, freight and charg.	8	78	5	6
28.	By *John Lilly* paid in full	9	125	—	—
	By *Ralph Grindon* paid in full	20	72	—	—
	By *John Child* paid in full	8	2	8	4
Jan. 1.	By Paper paid custom and charges	24	3	19	10
7.	By Raisins for Account of *R. G.* custom	24	69	11	10
	By transport *fol.* 30.	30	1104	4	$11\frac{1}{2}$
			2590	14	$1\frac{1}{2}$

		fol	*l.*	*s.*	*d.*
1675. *Dec.* 1	To Cash for cost of 60 pcs Serges,	19	238	8	—
24.	To *John Jermin*, custom, charges, *&c.*	10	33	11	3
	To loss and gain, profited	12	3	13	3
			275	12	6

Gregory Finch Debtor

1675. *Nov.* 1.	To Sugars for 17 chests	8	523	10	6
Jan. 3.	To Sugars for 12 chests	8	264	7	4
			787	17	10

Ralph Grindon Debtor

1675. *Nov.* 12.	To Insurance, *Præmium* of 100 l. *Pelican*	21	8	—	—
Dec. 28.	To Cash paid him in full,	19	72	—	—
			80	—	—

	John Jermin Creditor	fo.	*l.*	*s.*	*d.*
1675. *Dec.* 24.	By *Domingo Gonsalez* for the 60 pcs Serges to him sold	23	275	12	6

	Gregory Finch Creditor				
1675. *Nov.* 5.	By Cash recd in part	1(	300	—	—
Dec. 8.	By Cash recd in part	1(	150	—	—
Jan. 5.	By *Sugars*, abated for dammage,	8	3	—	—
12.	By Cash, received	1(	175	—	—
1676. *Apr.* 9.	By Ballance due	41	159	17	10
			787	17	10

	Ralph Grindon Creditor				
1675. *Nov.* 20.	By Account of Insurance for a loss on the *Pelican*, 100*l.* agreed for	21	80	—	—

		fol	*l.*	*s.*	*d.*
1675. *Nov.* 20.	To *Ralph Grindon* 100 *l.* loss on *Pelican*	20	80	—	—

Gilbert Bently Debtor

1675. *Nov.* 24.	To Cash lent him on bond	19	100	—	—
1676. *Apr.* 9.	To loss and gain, interest to 25 *March*,	39	2	—	—
			102	—	—

Peter Biggs Debtor

1675. *Nov.* 27.	To Ship *Bonadventure* for my $\frac{1}{8}$ prof.—	9	75	—	—

		fol	*l.*	*s.*	*d.*
1675. *Nov.* 12.	By *Ral. Grindon* for 100*l.* on the *Pelican*	29	8	—	—
19.	By Cash received of *John Bourget* Præmium of 150 *l.* on the *Limon-tree*	19	4	10	—
20.	By loss and gain, lost	12	67	10	—
			80	—	—

Gilbert Bently Creditor

1676. *Apr.* 9.	By Ballance he owes	41	102	—	—

Peter Biggs Creditor

1675. *Dec.* 10.	By Cash recd in part	19	40	—	—
Jan. 12.	By Cash recd in full	19	35	—	—
			75	—	—

Hugh Proſt Debtor

		fol	*l.*	*s.*	*d.*
1675. *Dec.* 5	To *Jacob Van dorick* due by Bill of Exch.	9	100	—	—

Voyage to *Roan* Debtor

1675. *Dec.* 4	To Sayes 10 pcs & for dying and preſſing	8	38	5	—
	To Caſh paid Cuſtom and charges	19	1	15	—
			40	—	—

Jantian Souchet Debtor

1675. *Dec.* 8.	To *Jo. Dumoul.* of whom recd	3000	—	—	10	225	—	—

Hugh Proſt Creditor

		fol	l.	s.	d.
1675. *Jan.* 12.	By Caſh recd of *Charles Gilbon*--	19	100	—	—

Voyage to *Roan* Creditor

1676. *Apr.* 9.	By Ballance reſting	41	40	—	—

Jantian Souchet Creditor

			lb					
1675. *Dec.* 11.	By Wines 88 Hhds coſt	23	2840	5	—	213	—	4
1676. *Apr.* 9.	By ballance due	40	159	15	—	11	19	8
			3000	—	—	225	—	—

French Wine Debtor

		Hhds.	fol	*l.*	*s.*	*d.*
1675. *Dec.* 8	To *John Dumoulin*, Exch. of 3000 lb		10	9	16	—
11	To *Jantian Souchet* coſt of Hhds 88	—	22	213	—	4
13.	To Caſh paid Freight, Cuſtom, *&c.*	—	19	125	8	4
15.	To *John Filpot* Wine-Coopers bill,	—	18	2	3	—
	To Loſs and Gain, profited	—	12	49	16	4
		88		400	4	—

Laurence Lenfant Debtor

1675. *Dec.* 15.	To French Wines for 76 hhds	—	23	399	—	—

Domingo Gonſalez Debtor

1675. *Dec.* 24.	To Voy. to *Lisb.* for 60 Serges	735 *L* 000	20	275	12	6

		Hhds.	fol	*l.*	*s.*	*d.*
1675. *Dec.* 13.	By *John Philpot* for empty hhds	12 —	18	1	4	—
15.	By *Laurence Lenfant*, to whom —	76 —	23	399	—	—
		88		400	4	—

Laurence Lenfant Creditor

1675. *Dec.* 28.	By Caſh received in full —		19	399	—	—

Domingo Gonſalez Creditor

1675. *Dec.* 24.	By Sugars 24 cheſt —	575 ℔ 000	8	215	12	6
	By *John Germin*, who recd —	160 ℔ 000	10	60	—	—
		735 ℔ 000		275	12	6

		fol	*l.*	*s.*	*d.*
1675. *Jan.* 1	To *Jacob Vandonck* for 240 reams	9	61	5	—
	To Caſh paid charges	19	3	19	10
	To Loſs and Gain, profited	12	8	15	2
			74	—	—

James Lyſter Debtor

1675. *Jan.* 24	To Paper 240 Reams ſold him	24	74	—	—

Raiſins for Account of Rowland Grigſon Debtor

		bar.	Frails				
1675 *Jan.* 7	To themſelves	100	200	—	—	—	—
	To Caſh paid charges	—	—	19	69	11	10
	To loſs & gain my Proviſion	—	—	12	16	15	3
8	To *R. G.* Acc. of time, for ſo much due by *Crave* & Comp	—	—	25	370	12	—
	To *R. G.* Acc. curr. the reſt	—	—	11	213	12	11
		100	200	—	—	—	—
					670	12	—

Paper Creditor

		fol.	l.	s.	d.
1675. *Jan.* 24.	By *James Lyster* for 240 Reams ——	24	74	—	—

James Lyster Creditor

1675 *Jan.* 12.	By Cash received-- ——	19	40	—	—
1676. *Apr.* 9.	By Ballance rest due-- ——	41	34	—	—
				—	—
			74	—	—

Raisins of R.G. Creditor

		bar.	Frails				
1675. *Jan.* 9.	By *Jos. Crane*, to whom sold--	100	200	17	67	12	—

Rowl. Grigſon's Account of Time Debtor

		fol	*l.*	*s.*	*d.*
1675. *Jan.* 10.	To *John Child* for dying and preſſing,--	25	25	—	—
	To *Thomas Batt* for packing ——	25	4	12	—
12.	To R.G's Acc.curr. recd of *Crane* & Comp	11	37c	—	—
	To *Joſ. Crane* an Abatement ——	17	—	12	—
			40c	4	—

John Child Dier Debtor

1675. *Jan.* 14.	To Caſh paid him--	30	22	10	—
	To *Rowl. Grigſon*, for Abatement ——	25	2	10	—
			25	—	—

Thomas Batt Packer Debtor

1675. *Jan.* 14.	To Caſh paid——	30	4	12	—

		fol.	*l.*	*s.*	*d.*
1675. *Jan.* 9.	By Raiſins of *R. G.* due by *Joſ. Cranc*	24	370	12	—
12.	By *R. G's* Acc. curr. paid *Child* and *Batt*	11	27	2	—
14.	By *John Child* abated him	25	2	10	—
			400	4	—

John Child Creditor

1675 *Jan.* 10.	By *Rowl. Grigſon*, for dying	25	25	—	—

Thomas Batt Creditor

1675. *Jan.* 10.	By *R. G's* Account of Time for packing	25	4	12	—

		fol	*l.*	*s.*	*d.*
1675. *Jan.* 14.	To Cash paid to him upon Account—	30	100	—	—
15.	To loss and gain, profited ——	12	20	4	11
			120	4	11

Hamborough Linnen Debtor

			Ells			
1675. *Jan.* 15.	To *Fr. Brandon* of whom rcd 1850—	26		92	10	—

Cochinele $\frac{1}{3}$ *James Linsey*, $\frac{1}{3}$ *Roger Woolsey*, and $\frac{1}{3}$ my self is Debtor

			lb.			
1675. *Jan.* 27.	To *Elias Langley*, of whom bought 528	27		673	4	—
	To Cash paid Brokage, Cartage, *&c.*—	30		1	16	—
Feb. 25.	To *J. L.* Acc. in Comp. for his profit—	28		23	16	—
	To *R. W.* Acc. in Comp. for his profit,	29		23	16	—
	To loss and gain, for my profit- ——	12		23	16	—
			528	746	8	—

		fol	*l.*	*s.*	*d.*
1675. *Jan.* 15.	By Cash received	30	27	14	11
	By *Hamborough* Linnen recd of him	26	92	10	—
			120	4	11

Hamborough Linnen Creditor

1676. *Apr.* 9.	By ballance due	41	92	10	—

Cochinele in Comp. Creditor

		lb				
1675. *Feb.* 11.	By *Edm. Gostwick*, to whom sold,	300	27	45	—	—
25.	By *J. L.* Acc. in Comp. who had	76	28	9	16	—
	By *R. W.* Acc. in Comp. who had	76	29	9	16	—
	By Cochinele which I had	76	27	9	16	—
		528		74	6	8 —

Elias Langley Debtor

		fol	*l.*	*s.*	*d.*
1675. *Jan.* 27.	To *James Linsey* Acc.curr. who paid—	28	200	—	—
	To *Roger Woolsey's* Acc. curr. who paid--	29	200	—	—
	To Cash paid him-	30	200	—	—
31.	To *James Linsey's* Acc. curr. who paid--	28	35	—	—
	By Cash paid him in full-	30	38	4	—
			673	4	—

Edmund Gostwick Debtor

		lb				
1675. *Feb.* 11.	To *Cochinele* in Comp. sold him —	300	26	45c	—	—

Cochinele for my Account Debtor

		lb				
1675. *Feb.* 25.	To *Cochin.* Acc. in Comp. recd my part--	76	26	98	16	—

Elias Langley Creditor

		lb	fol	*l.*	*s.*	*d.*
1675. *Jan.* 27.	To *Cochinele* in Comp. bought ——	528	26	673	4	—

Edmund Goſtwick Creditor

1675. *Feb.* 18.	By *James Lindſey* Acc. curr. paid him—		28	15c	—	—
	By *Roger Woolſey's* Acc. curr. paid him—		29	15c	—	—
	By Caſh recd of him————		30	15c	—	—
				45c	—	—

Cochinele for my proper Acc. Cr.

		lb				
1676. *Apr.* 9.	By Ballance reſt unſold————	76	41	98	16	—

		fol	*l.*	*s.*	*d.*
1675. *Jan.* 31.	To the ſaid *Linſey*'s acc.comp.for ⅓ of *Coch*	28	225	—	—
Feb. 5	To the ſaid acc.for his ⅓ Voy. to *Roan*--	28	149	6	10
	To *Roger Woolſey*'s acc.curr.of whom recd	29	13	8	8
18	To *Edmund Goſtwick*, of whom recd--	27	150	—	—
Mar. 22.	To *John Dumoulin* on whom drawn—	31	156	15	5
	To Caſh paid him to even—	30	32	5	4
			726	16	3

James Linſey's acc.in comp.Debtor

1675. *Feb.* 11.	To the ſaid *Linſey*'s Account Currant for ⅓ *Cochinele* ſold	28	150	—	—
25.	To *Cochinele* divided 76 lb to each ⅕—	26	98	16	—
Mar. 22.	To *J. L*'s acc. curr. for ⅓ voy. to *Roan*—	28	189	—	9
			437	16	9

		fo.	*l.*	*s.*	*d.*
1675. *Jan.* 27.	By *Elias Langley*, to whom paid	27	200	—	—
31.	By the ſame	27	35	—	—
Feb. 5.	By Voy. to *Roan* paid cuſtom	31	22	15	6
	By the ſaid for 40 pcs Perpet. ſent	31	130	—	—
11.	By *J. L's* Acc. Comp. for ⅓ Cochin. ſold	28	150	—	—
Mar. 22.	By the ſame for ⅓ Voy. to *Roan*	28	189	—	9
			726	16	3

James Linſey's Acc. in Comp. Cr.

1675. *Jan.* 31.	By *J. L.* Acc. curr. for ⅓ of Cochinele	28	225	—	—
Feb. 5.	By the ſame for ⅓ Voy. to *Roan*	28	149	6	10
25.	By Cochinele in Comp for ⅓ of the gain	26	23	16	—
Mar. 22.	By Voy. to *Roan* for ⅓ of the gain	31	39	13	11
			437	16	9

		fol	*l.*	*s.*	*d.*
1675. *Jan.* 31.	To the said *Woolsey's* acc. in comp. for his ⅓ of the *Cochinele* bought,	29	225	—	—
Feb. 5.	To the same for his ⅓ of goods to *Roan*	29	145	6	10
18.	To *Edmund Gostwick*, of whom recd	27	150	—	—
Mar. 22.	To *John Damoulin* on whom drawn	31	111	9	2
	To Cash paid him to even	36	77	11	7
			713	7	7

Roger Woolsey's acc. in comp. Dr.

1675. *Feb.* 11.	To his Acc. Curr. for ⅓ of *Cochinele* sold	29	150	—	—
25.	To *Cash* in Comp. ⅓ of the rest sold him	26	98	16	—
Mar. 22.	To his acc. curr. ⅓ of goods sold at *Roan*	29	185	—	9
			437	16	9

		fo	*l.*	*s.*	*d.*
1675. *Jan.* 27.	By *Elias Langley*, to whom paid	27	200	—	—
Feb. 5.	By Voy. to *Roan*, for 80 Perpetuan.	27	158	—	—
	To *Jam. Linsey*'s Acc. curr. to whom paid	28	13	8	8
	By Cash recd of him	30	2	18	2
11.	By *J. L*'s Acc. Comp. for ⅓ Cochin. sold	29	150	—	—
Mar. 22.	By the same for ⅓ of sales at *Roan*	29	189	—	9
			713	7	7

Roger Woolsey's Acc. Comp. Cr.

1675. *Jan.* 31.	By his Acc. curr. for ⅓ of Coch. bought	29	225	—	—
Feb. 5.	By the same for ⅓ of Voy. to *Roan*	29	149	6	10
25.	By Cochinele in Comp. for ⅓ gain,	26	23	16	—
May 22.	By Voy. to *Roan* for ⅓ gain	31	39	13	11
			437	16	9

		fol	*l.*	*s.*	*d.*
1675. *Jan.* 12.	To it self for foot of the former———	19	1104	4	11½
20.	To *Francis Brandon*, of whom recd———	26	27	14	11
Feb. 5.	To Sugars recd ½ Impost on 6 chests——	8	2	5	—
	To *Roger Woolsey*'s Acc. curr. recd———	29	2	10	2
18.	To *Edmund Gostwick* recd———————	27	150	—	—
Mar. 22.	To *J. Dumont.* on whom drawn 750 W	31	167	3	9
	To the said on whom drawn—585⅓—	31	131	14	—
			1580	—	9½

		fol	*l.*	*s.*	*d.*
1675. *Jan.* 10.	By *Rowl. Grigſon's* Acc. curr. 50 bayes,--	11	255	8	—
	By the ſaid for cuſtom of the ſame,——	11	12	10	—
14.	By *John Child*, to whom pd for dying.	25	22	10	—
	By *Thomas Batt*, for packing-——	25	4	12	—
	By *R. G.* acc.curr.pd his ord.to *An. Behout*	11	150	—	—
	By *Francis Brandon*, to whom paid---	26	100	—	—
16.	By *Elias Langly*, to whom paid——	27	200	—	—
	By Cochinele in comp. pd charges,——	26	1	16	—
31.	By *Elias Langly*, pd him in full——	27	38	4	—
Mar. 22.	By *Ja. Linſey's* Acc. curr. paid him——	28	32	5	4
	By *Roger Woolſey's* Acc. curr.pd.--——	29	77	11	7
1676. *Apr.* 9.	By Ballance reſt —— —— ——	41	691	3	10½
			1586	—	9½

James Linsey, *Roger Woolsy*, & my self, Drs.

		fol	*l.*	*s.*	*d.*
1675. *Feb.* 5	To *J. L.* acc. curr. for 40 pcs ell-br. Perp.	28	130	—	—
	To the said by whom pd custom	28	22	15	6
	To *R. W.* acc. curr. for 80 pcs yd-br. perpet.	29	158	—	—
	To Sugars for 6 ch. weigh 30 C. 2 qr.	80	137	5	—
Mar 15.	To *Jo. Dumoulin* for cust. & charges	31	60	4	2
22.	To the said *Dumoulin* for loss of exch	31	3	6	8
	To *J. L.* acc. in comp. for $\frac{1}{3}$ of the profit	28	39	13	11
	To *R. W.* acc. in comp. for the like	29	39	13	11
	To loss and gain for my $\frac{1}{3}$ part profit	12	39	14	—
			630	13	2

Jo. Dumoulin for acc. in comp. Dr.

			lb				
1675, *Mar.* 11.	To Voy. to *Roan* as above for goods sold	8408 : 15		31	630	13	2

		fol	*l.*	*s.*	*d.*
1675. *Mar* 15.	By *John Dumoulin* for sale of the goods *per contra*	31	630	13	2

John Dumoulin for Acc. Comp. Cr.

		℔	fol	*l.*	*s.*	*d.*
1675. *Mar.* 15.	By Voy. to *Roan* pd custom,	802 : 15	31	6	4	2
22.	By Cash drawn 750 W. by bill of *Tho. Leman*	2250 : —	30	167	3	9
	By *James Linsey* drawn 700 W. by bill of *Tho. Sutton*	2100 : —	28	156	15	5
	By Cash 1 draw 585 $\frac{1}{3}$ W by bill of *Pierre Audhier*	1756 : —	30	131	14	—
	By *Roger Woolsey* drawn 500 W. payable to *Pr. Delabal*	1500 : —	29	111	9	2
	By Voy. to *Roan* loss of exch.		31	3	6	8
		8408 : 15		630	13	2

Cinnamon Debtor

		lb	fol	l.	s.	d.
1675. *July* 14.	To *Peter Clark* of whom bought—	225	32	31	17	6

Peter Clarke Debtor

1675 *Apr.* 9.	To ballance reſt due to him—		41	31	17	6

Edw. Coldicot Debtor

1675. *July* 20.	To a Rundlet of Sack ſold him—		7	7	19	3

Cinnamon Creditor 32

		lb. ounc.	fo	l.	s.	d.
1675. *July* 28.	By Cash recd for sale of	2 : 10 :	2	—	9	10
1676. *Apr.* 9.	By Ballance rest	222 : 6 :	41	31	7	8
		225 : —		31	17	6

Peter Clarke Creditor

1675. *July* 14.	By Cinnamon bought of him		32	31	17	6

Edward Coldicot Creditor

1676. *Apr.* 9.	By Ballance he owes		41	7	10	3

Mrs. *Dart* Debtor

		fol	*l.*	*s.*	*d.*
1675. *June* 30.	To Cambrick for 4 ells	6		14	

Mrs. *Larkin* Debtor

1675. *June* 30.	To Linſy Woolſy ſold her	6	1	14	8

Gabriel Martin Debtor

1675. *June* 30.	To Sack ſold him	7	1	5	

Mary Frith Debtor

1675. *July* 20.	To Cambrick ſold to her	6	3	6	8
	To Linſy Woolſy	6	1	12	6
			4	19	2

Mrs. *Dart* Creditor

		fol	*l.*	*s.*	*d.*
1676. *Apr.* 9.	By ballance owes	41		14	

Mrs. *Larkin* Creditor

1675. *July* 24.	By Caſh received	2	1	14	6
1676. *Apr.* 9.	By Profit and Loſs abated	39			2
			1	14	8

Gabriel Martin Creditor

1676. *Apr.* 9.	By ballance he owes	41	1	5	

Mary Frith Creditor

1676. *Apr.* 9.	By ballance due by her	41	4	19	2

Broad-cloath Debtor

			Yards	fo.	*l.*	*s.*	*d.*
1675 *Aug.* 4.	To Caſh bought		72	2	36	—	—

Sarcenet Debtor

			Ells				
1675. *Aug.* 4.	To Caſh bought		60	2	30	—	—

Broad-cloath Creditor

		Yards	fol	*l.*	*s.*	*d.*
1675. *Aug.* 13.	By Cloath-bed which had	20	37	10	—	—
18.	By Chairs	6	37	3	—	—
1675. *Apr.* 9.	By ballance	46	41	23	—	—
		72		36	—	—

Sarcenet Creditor

		Ells				
1675. *Aug.* 13.	By a Cloath-bed uſed	15	37	7	10	—
1676. *Apr.* 9.	By Ballance	45	41	22	10	—
		60		30	—	—

Buckrams Debtor

		Pcs.	fol.	l.	s.	d.
1675. *Aug.* 4.	To Caſh bought	10	2	5	—	—

Sheep-skins Debtor Skins

1675. *Aug.* 4.	To Caſh bought	100	2	5	—	—

Bedſteds Debtor

1675. *Aug.* 4.	To Caſh bought	4	19	3	—	—

Buckrams Creditor

		pcs	fo	*l.*	*s.*	*d.*
1675. *Aug.* 13.	By a Cloath-bed uſed	1	37		10	
1676. *Apr.* 9.	By Ballance reſt	9	41	4	10	
		10		5		

Sheep-skins Creditor

		Skins				
1675. *Aug.* 18.	By Chairs uſed	18	37		18	
1676. *Apr.* 9.	By Ballance reſting	82	41	4	2	
		100		5		

Bed-ſteads. Creditor

1675. *Aug.* 13.	By the Cloath-bed	1	37		15	
1676. *Apr.* 9.	By Ballance reſting	3	41	2	5	
		4		3		

Chair-frames Debtor

			fol	*l.*	*s.*	*d.*
		Frames				
1675. *Aug.* 4.	To Caſh bought		19	1	16	—

Silk-fringe Debtor

		℔				
1675. *Aug.* 4.	To Caſh bought	20	19	35	—	—

Petty Wares Debtor

		Silk.	Thred.	Curt. R.	tacks	Hair.	Girt.				
		℔.	℔.			℔.	pcs				
1675. *Aug.* 4.	To Caſh bought	2 : —	10 : —	200	10000	100	20	19	7	18	4
27.	To Caſh bought	—	—	300	5000	200	—	19	2	1	10
		2	10	500	15000	300	20		10	—	2

Chair-frames Creditor

		Frames	fol	*l.*	*s.*	*d.*
1675. *Aug.* 18.	By Chairs	12	37		18	—
1676. *Apr.* 9.	By Ballance resting	12	41		18	—
		24		1	16	—

Silk-fringe Creditor

		lb	fol	*l.*	*s.*	*d.*
1675. *Aug.* 13.	By a Cloath-bed used	4	37	7	—	—
18.	By the Chairs used	3	37	5	5	—
1676. *Apr.* 9.	By Ballance resting	13	41	22	15	—
		20		35	—	—

Petty Wares Creditor

		Silk.	Thred.	Curt. R.	tacks	Hair.	Girt.	fol	*l.*	*s.*	*d.*
		lb oz	lb.			lb.	pcs				
1675 *Aug.* 13.	By a Bed	: 4	1	50	500	—	—	37	—	12	10
18.	By the Chairs,	—	—	—	2000	50	2	37	—	15	4
1676. *Apr.* 9.	By Ballance	1 3/4	9	450	12500	240	18	41	8	12	—
		2	10	500	15000	300	20		10	—	2

X

		fo:	*l.*	*s.*	*d.*
1675. *Aug.* 13.	To Broad-cloath uſed 20 yrds	34	10	--	—
	To Sarcenet for 15 ells	34	7	10	—
	To a Bedſtead	35	—	15	—
	To Buckram for 1 peice	35	—	10	—
	To Silk-fringe 4 lb	36	7	—	—
	To Petty-wares of ſeveral ſorts	36	—	12	10
	To loſs and gain profited	39	8	12	2
			35	—	—

Chairs Debtor

1675. *Aug.* 13.	To Chair-frames uſed	36	—	18	—
	To Broad-cloath uſed 6 yrds	34	3	—	—
	To Sheep-skins	35	—	18	—
	To Silk-fringe 3 lb	36	5	5	—
	To Petty-wares of ſeveral ſorts	36	—	15	4
	To loſs and gain profited	39	4	3	8
			15	—	—

		fol	*l.*	*s.*	*d.*
1675. *Aug.* 23.	By Sir *John Oldcaſtle* ſold him—	38	35	—	—

Chairs Creditor

1675. *Aug.* 13.	By Sir *John Oldcaſtle* ſold him 12 chairs-	38	15	—	—

		fol	*l.*	*s.*	*d.*
1675. *Aug.* 23.	To a Cloath-bed ſold him	37	35	—	—
	To Chairs 12	37	15	—	—
	To a Feather-bed	7	9	—	—
	To Turky-carpets	7	5	—	—
	To Tapiſtry 6 pcs	7	120	—	—
			184	—	—

		fol	l.	s.	d.
1676. Apr. 9.	By Ballance reſting	41	18	4	

		fol.	*l.*	*s.*	*d.*
1676. *Apr.* 9.	To Stock gained upon all Accounts—	1	1204	7	3

		fol	*l.*	*s.*	*d.*
1676. *Apr.* 9.	By it ſelf brought from *fol.*	12	1122	13	11
	By *Tho. Sandys*	14			2
	By the Ship *Bonadventure*	9	42	8	6
	By Calves	11	12	10	—
	By Voyage to *Amſterdam*	18	11	18	10
	By *Gilbert Bently*	21	2	—	—
	By a Cloath-bed	37	8	12	2
	By Chairs	37	4	3	8
			1204	7	3

		fo	*l.*	*s.*	*d.*
1676. *Apr.* 9.	To School-books unsold	3	1	3	2
	To Mannor of *Lees* valued	4	5500	—	—
	To *Grange*-Farm	4	280	—	—
	To Horses 6	4	42	—	—
	To Cowes 24	5	102	—	—
	To Sheep 98	5	58	16	—
	To *Barley* 65 qr.	5	110	10	—
	To Oats 80 qr.	5	64	—	—
	To Wheat 118 qr. 7 Bush	6	297	3	9
	To Cambrick 382 $\frac{7}{8}$ ells	6	51	1	4
	To Linsy Woolsy 209 $\frac{1}{2}$ yds.	6	17	9	2
	To Sack 494 gal. 2 $\frac{1}{4}$ pints	7	132	—	2
	To Turky Carpets 4	7	8	13	4
	To Beds 4	7	28	8	—
	To Sugar, 35 C. —qr. 14 lb	8	131	16	10 $\frac{1}{2}$
	To my $\frac{1}{8}$ *Bonadventure*	9	225	—	—
	To Counters 120	11	—	1	8
	To Calves 31	11	31	—	—
	To Swine 6	15	6	—	—
	To Houshould-stuff	15	68	15	—
	To Hay 300 load	15	528	10	—
	To Rie 23 qr. 6 bush	16	36	16	3
	To Beans 10 qr.	16	12	10	—
	To To Wool 24 Tod	17	21	—	—
	To Voy. to *Amsterdam*, 10 pcs of Says	18	38	16	2
	To *Jantian Schouchet* 159 lb. 15 *s.*	22	11	19	8
			1805	10	6 $\frac{1}{2}$

		fol	l.	s.	d.
1676. Apr. 9.	By *Phil. Greenvil* Esq; to whom due—	10	2000	—	—
	By *John Germin* 9 ℔ 700 Rees —	10	3	12	9
	By *Rowl. Grigſon*, to whom due —	11	166	3	6
	By *Jacob Vandonck* 1 ℛ. 8 ſt. —	9	—	2	5
	By it ſelf carried over —	41	5635	11	10½
			7805	10	6½

		fol	l.	s.	d.
1676. Apr. 9.	To foot of the former Leaf	4c	5635	11	10 1/2
	To *Gregory Finch* who owes	2c	159	17	13
	To *Gilbert Bently*	21	102	—	—
	To Voyage to *Rouen* 10 pcs Sayes	22	40	—	—
	To *James Lyster*	24	34	—	—
	To *Hamborough* Linnen 1850 ells	26	92	10	—
	To Cochinele 76 ℔	27	98	16	—
	To Cash	3c	691	3	20 1/2
	To Cinnamon 222 ℔ 6 ounc.	32	31	7	8
	To *Edward Coldicot*	32	7	19	3
	To Mrs. *Dart*	33	—	14	—
	To *Gabriel Martin*	33	1	5	—
	To *Mary Frith*	33	4	19	2
	To Broad-cloath 46 yards	34	23	—	—
	To Sarcenet — 45 ells	34	22	10	—
	To Buckrams, — 9 pcs	35	4	10	—
	To Sheep-skins 82	35	4	2	—
	To Bed-steads 3	35	2	5	—
	To Chair-frames 12	36	—	18	—
	To Silk-fringe, 13 ℔	36	22	15	—
	To Petty-wares of several sorts	36	8	12	—
	To Lambs 55	15	11	—	—
	To Sir *John Old-castle*	38	184	—	—
			7183	16	8

		fol	*l.*	*s.*	*d.*
1696. *Apr.* 9.	By *Peter Clarke*, to whom due-	32	31	17	6
	By Stock, being the value of my present Estate-	1	7151	19	2
			7183	16	8

How to begin a New Leidger *dependant on the Ballance of the* Old Leidger.

THE firſt Leidger, or Leidger No. A. being thus finiſh'd, it is requiſite to prepare for the erecting of thy Accounts anew in a Leidger No. B. or thy ſecond Leidger, which thou ſhalt do thus.

In the firſt Folio of thy New Leidger, let the old Account of Ballance be copied, with this difference, that the Debtor ſide of the Old is to be tranſpoſed to the Creditor-ſide of the New. As for Inſtance, in in the Old you have

Ballance Dr.	*Ballance* Cr.
To School-books, *l* 1 : 3 : 2.	*By Phil. Greenvil* l 2000 : — : —

In your New Leidger let it be expreſs'd thus:

Ballance Dr.	*Ballance* Cr.
To *Phil. Greenvil* l 2000 : — : —	*By* School-books *l* 1 : 3 : 2

And ſo with the reſt of that Account: The reaſon is this, That this New *B*allance is as it were a Debtor to, and a Creditor by the Old *B*allance: As thus, School-books of the Old *B*allance is Debtor to School-books of the Mew: *Phil. Greenvil* in the New is Debtor to *P. G.* in the Old.

And Experience will tell thee, that this *B*allance, thus tranſpoſed, will fit the New erecting of Accounts, by entring thus:

[*New*] *B*allance Debtor to *Phil. Greenvil*:
School-books Debtor to New *B*allance.

Whereby thou ſeeſt that Accounts fall in thus naturally, Debtors to be Debtors, and Creditors to be Creditors: And that without this manner of tranſport of the Ballance, the Accounts would have fallen out quite contrary: And here I

E N D.

ADVICE
TO THE
WOMEN and MAIDENS
OF
LONDON.

Ladies and Gentlewomen,

PErmit one of your *Sex* to give you, as far as *her* ſmall knowledge will reach ſome hints to the right underſtanding and uſe of Accounts: an Art ſo uſeful for all ſorts, ſexes and degrees of perſons, eſpecially for ſuch as ever think to have to do in the world in any ſort of Trade or Commerce, that next to a ſtock of Money, Wares and Credit, this is the moſt neceſſary thing.

Nor let us be diſcouraged, or put by the inſpection thereof by being bid meddle with our Diſtaff, for I have heard it affirmed by thoſe who have lived in forraign parts, that Merchants and other Tradeſmen have no other Book-keepers than their Wives: who by this means (the Husband dying) are well acquainted with the nature and manner of the Trade, and are ſo certain how, and where their ſtock is; that they need not be beholden to ſervants or friends for guidance.

And for telling us that the government of the Houſe apper-

appertains to us, and the Trades of our Fathers or Husbands; (under favour) the one is to be minded, and the other not neglected, for there is not that danger of a families overthrow by the ſauſe wanting it's right relliſh, or the Table or Stools miſplac'd, as by a widows ignorance of her concern as to her eſtate, and I hope husbands will not oppoſe this when help and eaſe is intended to them whilſt living; and ſafety to their name and poſterity after death: except they have private trades (too much in mode) whereof they would have their wives wholly ignorant. In ſuch a caſe indeed, one that knows not that one and two make three ſuits beſt. And let us not fear we ſhall want time and opportunity to manage the decencies of our houſe; for what is an hour in a day, or half a day in a week, to make inſpection into that, that is to keep me and mine from ruin and poverty.

Methinks now the objection may be that this art is too high and myſterious for the weaker *Sex* it will make them proud: Women had better keep to their Needle-work, point laces, &c. and if they come to poverty, thoſe ſmall Crafts may give them ſome mean relief.

To which I anſwer, That having in ſome meaſure practiſed both Needle-work and Accounts I can averr, that I never found this Maſculine Art harder or more difficult then the effeminate atchievements of Lace-making, gum-work or the like, the attainment whereof need not make us proud: And God forbid that the practiſe of an uſeful Virtue ſhould prompt us to a contrary Vice.

Therefore if I might adviſe you, you ſhould let the poor ſerve you with theſe mean things, whilſt by gaining or ſaving an eſtate you ſhall never be out of capacity to ſtore your ſelves more abundantly with thoſe trifles, then your own induſtry in ſuch matters could have ever bleſt ye

And

And now Gentlewomen I give you thoſe rudiments of Accounts which are the ſubject of this little pamphlet and tranſmit this learning to you the beſt I can, in the ſelf-ſame manner as it came to me.

Know then that my Parents were very careful to cauſe me to learn writing and *Arithmetick*, and in that I proceeded as far as Reduction, the Rule of Three, and Practice, with other Rules, for without the knowledge of theſe I was told I ſhould not be capable of Trade and Book keeping: And in theſe I found no diſcouragement, for though *Arithmetick* ſet my Brains at work, yet there was much delight in ſeeing the end, and how each queſtion produced a fair anſwer and informed me of things I knew not.

Afterwards I was put to keep an exact account of the expence of *Houſe-keeping*, and other petty *Charges*, my Father made it my office to call all perſons to an account every night what they had laid out, and to reimburſe it them, and ſet all down in a book, and this is the way to make one a Caſhier as they are termed, and one that can keep a fair account of receipts and payments of Money or Caſh-book, is in a good way towards the underſtanding of Book keeping: *Shee* that is ſo well verſed in this as to keep the accounts of her Caſh right and daily entred in a book fair without blotting, will ſoon be fit for greater undertakings.

Now in regard that other learnings do depend upon this petty Caſh account; I find it therefore convenient to give you an example of a moneths expence, and you will thereby ſee what further uſe may be made of it afterwards.

Therefore to begin, my Father gives me at ſeveral times in the moneth of *January*, the ſum of 21 *l.* 17 *s.* 11 *d.* the account of the expences whereof is as followeth.

Ex-

Expences in January, 1676.

		fol.	l.	s.	d.
January 1.	Paid for a Book to keep theſe accounts—	12	—	—	4
	For 3 dozen of Candles—	10	—	16	9
	To the Scavenger $\frac{3}{m}$ to *Chriſtmas* laſt—	11	—	1	6
	For 2 buſhels of Meal—	9	—	11	—
	For a hood, ſcarf, apron and gloves—	11	—	18	6
	Coach hire to *Weſtminſter*—	12	—	1	6
	For 12 Larks and 18 Snits—	8	—	2	10
	Given a Maid that brought a preſent —	12	—	1	—
	For Beaf and Bacon—	8	—	4	4
	For 30 Eggs —	9	—	1	6
	For Roots and Herbs—	9	—	—	8
	For drinking glaſſes —	11	—	1	6
	For Oyſters—	8	—	1	6
3.	For a Knife and Fork—	11	—	1	8
	Given to new Bedlam—	12	—	2	—
	For Almonds and Rice—	10	—	1	—
	For Eyewater—	10	—	—	4
4.	For a Leg of Veal—	8	—	7	—
	For Salt-Fiſh and Smelts—	8	—	5	6
	For Herbs and Sallet—	9	—	1	—
	For a pound of Butter—	9	—	—	9
	For Earthen Ware—	11	—	—	5
	For Oil, Vinegar and Anchovis—	10	—	1	6
	For mending a Hearth—	10	—	1	7
	For a pound of Sauciges—	8	—	—	8
	carried over	4	6	4	

		fol.	l.	s.	d.
1676.	Brought over	4	4	6	4
Jan. 5.	Given to the poor	12	—	1	—
	For a quart of white-wine	8	—	1	—
	To a Phyſitian	10	—	10	—
	For thred Laces	11	—	—	6
	To two waſher-women	10	—	3	—
	For 2 pound of Sauciges	8	—	1	—
6.	For Fiſh	8	—	—	6
	For a Twelf-tide cake	9	—	3	9
	For Bread	9	—	2	—
	For Soap and Bluing	10	—	1	—
	For Ale	8	—	—	4
	For Fagots	10	—	—	4
	For Needles	11	—	—	1
	For Trolly Lace	11	—	7	6
	For Bacon	8	—	1	6
	For Eggs	9	—	—	6
8.	For Meal and Flower	9	—	11	6
	For a piece of Tape	11	—	1	2
	For Fiſh	8	—	1	3
	For Sand and Fullers Earth	11	—	1	4
	For Salt	10	—	—	8
	For a Mop and brooms	11	—	1	5
9.	For Riband and Tape	11	—	6	2
	For Sope	10	—	—	8
	For a knuckle of Veal	8	—	1	—
	For mending the Floor	10	—	1	6
	For Muſtard	10	—	—	2
	For Apples, Roots and Herbs	9	—	—	9
10.	For ſmall coal and matches	10	—	—	8
	For Brand	9	—	—	4
			7	8	11

		fol	l.	s.	d.
	Brought over	5	7	8	11
1676.	To a Porter	12	—	—	6
Jan. 11.	Oatcakes and wheat	9	—	1	1
	For thirty Eggs	9	—	1	6
	For Saucidges and links	8	—	2	4
	For a Mum-glass	11	—	—	5
	To the poor	12	—	1	—
	For Veal for broath	8	—	1	1
12.	For Fish and Anchovis	8	—	3	4
	For bread and barley	9	—	—	4
	For Sallet and Shalots	9	—	—	3
	Paid the Milk-womans score	9	—	1	2
	For two pound of Sugar	10	—	1	1
13.	For a Chalder of Coals	10	1	1	6
	For Bone-lace	11	—	2	2
	For Veal, Pork, Tripe, &c.	8	—	17	6
	For Mutton	8	—	16	—
	For Oatmeal	9	—	1	—
	For Herbs	9	—	—	9
15.	For a Hood, tape, and thred	11	—	10	3
	To a porter	12	—	—	6
	For two pound of Butter	9	—	1	—
	For Fish	8	—	2	4
	For a bottle of Vinegar	10	—	—	6
	A quarters wages to the Maid end. Christm.	9	—	—	—
17.	For Beef and Mutton	8	—	4	—
	For a Pullet	8	—	1	3
	For herbs and roots	9	—	1	5
19.	For a Petticoat	11	1	13	—
	For Bread	9	—	—	4
	For Fish	8	—	—	4
	For Broadcloth	11	—	18	6
20.	For Riband	11	—	1	8
			—	—	—
	carried over		15	17	—

		fol.	l.	s.	d.
	Brought over	6	15	17	2
1676.	To a ſervant that brought a preſent	12	—	1	—
Jan. 20.	For ſoap and fullers Earth	10	—	—	6
	Yeſt for brewing	8	—	—	4
	A pint of white wine	8		—	6
22.	For ten buſhels of Mault	8	1	10	—
	For bread	9	—	—	4
23	For Veal, Calves Head, *&c.*	8	—	5	6
	For Calico and Sewing Silk	11	—	1	—
25	Given a Child	12	—	—	6
	For Ribband, Silk, and Purle	11	—	4	9
	For Fiſh	8	—	1	10
27.	For Peaſe	9	—	—	9
	For Anniſeed water	10	—	—	5
	For Meal and Flower	9	—	13	—
29.	For Shoes to the Children	11	—	3	4
	To the Miniſter	11	—	12	—
	For Paving the Street	11	1	1	6
	A Quarter to the Poor, due at *Chriſtmas*	11	—	2	6
30.	To a Phyſitian	10	—	10	—
	To the Apothecary	10	—	5	6
31.	For the River-water $\frac{3}{m}$ to *Chriſtmas*	11	—	5	8
	Total—		21	17	11

Thus much for the particular Account of the Expences in *January*, amounting to 21*l.* 17*s.* 11*d.* Which (being paſt and allowed) I am required to draw out in another form, and to make out, in particulars, how much thereof is Expended in Meat, how much in Bread and Meal, how much in Fiſh, *&c.* And ſo to ſubdivide, and branch out this Account into as many parcels as is convenient, to ſhew which way my Money goes, and put me upon Conſidering how I may leſſen my Expences for the time to come. The Form of this Account, is as followeth.

See the Reaſon of the Figures preceding the Column of Money in *pag.* 14.

Page 8.

Flesh.

fol	l.	s.	d.
4	—	2	10
4	—	4	4
4	—	7	—
4	—	—	8
5	—	1	—
5	—	1	6
5	—	1	—
6	—	2	4
6	—	1	1
6	—	17	6
6	—	16	—
6	—	4	—
6	—	1	3
7	—	5	6
	3	6	—

Fish.

4	—	1	6
4	—	5	6
5	—	—	6
5	—	1	3
6	—	3	4
6	—	2	4
6	—	—	4
7	—	1	10
	—	16	7

Drink.

5	—	1	—
5	—	—	4
7	—	—	4
7	—	—	6
7	1	10	—
	1	12	2

Page 9.

Bread and Meal.

fo	l.	s.	d.
4	—	11	—
5	—	3	9
5	—	2	—
[illegible]	—	11	6
5	—	—	4
[illegible]	—	1	1
[illegible]	—	—	4
[illegible]	—	1	—
[illegible]	—	—	4
7	—	—	4
7	—	—	9
7	—	13	—
	2	5	5

Butter, Cheese, Milk, Eggs.

4	—	1	6
4	—	—	9
5	—	—	6
6	—	1	6
6	—	1	2
6	—	1	—
	—	6	5

Fruits, Roots, Herbs.

4	—	—	8
4	—	1	—
5	—	—	9
6	—	—	3
6	—	—	9
6	—	1	5
	—	4	10

Wages.

6	1	—	—

Page 10.

Oyl, Salteries, and Pickles.

fol	l.	s.	d.
4	—	1	6
5	—	—	8
5	—	—	2
6	—	—	6
	—	2	10

Groceries.

4	—	1	—
6	—	1	1
	—	2	1

Fire and Candle.

4	—	16	9
5	—	—	4
5	—	—	8
6	—	1	6
	1	19	3

Laundry.

5	—	3	—
5	—	1	—
5	—	—	8
7	—	—	6
	—	5	2

Physick.

4	—	—	4
5	—	10	—
7	—	—	5
7	—	10	—
7	—	5	6
	1	6	3

Repair of House & Goods.

4	—	1	7
5	—	1	6
	—	3	1

Page 11.

Brittle Ware.

fol	l.	s.	d.
4	—	1	6
4	—	—	5
5	—	1	4
5	—	1	5
6	—	—	5
	—	5	1

Durable Houſhold-ſtuff.

4	—	1	8

Apparel.

4	—	18	6
5	—	—	6
5	—	—	1
5	—	7	6
5	—	1	2
5	—	6	2
6	—	2	2
6	—	10	3
6	1	13	—
6	—	18	6
6	—	1	8
7	—	1	—
7	—	4	9
7	—	3	4
	5	8	7

Rents and Rent.

4	—	1	6
7	—	12	—
7	1	1	6
7	—	2	6
7	—	5	8
	2	3	2

Page 12.

Schooling & Books.

fol	l.	s.	d.
4	—	—	4

Gifts and Charities.

4	—	1	—
4	—	2	—
5	—	1	—
6	—	1	—
7	—	1	—
7	—	—	6
	—	6	6

Promiſcuous Incident Charges.

4	—	1	6
6	—	—	6
6	—	—	6
	—	2	6

Page 13.

Total of *January*.

Pag.	*l.*	*s.*	*d.*
8. Fleſh.	3	6	—
8. Fiſh.	—	16	7
8. Drink.	1	12	2
9. Bread, *&c.*	2	5	5
9. Butter, *&c.*	—	6	5
9. Fruit, *&c.*	—	4	10
9. Wages.	1	—	—
10. Salteries.	—	—	10
10. Groceries.	—	2	1
10. Fire, *&c.*	1	15	3
10. Laundry.	—	5	2
10. Phyſick.	1	6	3
10. Repairs.	—	3	1
11. Brittle-W.	—	5	1
11. Houſe-ſtuff	—	1	8
11. Apparel.	5	8	7
11. Rent &Tax	2	3	2
12. Scho. &Book	—	—	4
12. Charities.	—	6	6
12. Promiſcuous	—	2	6
Tot.	21	17	11

I know not any thing that wants Explanation in theſe two ſeveral Accounts, except the Reaſon of the Figures preceding each Summe of Money: The Uſe thereof is this. In the firſt Account, *pag.* 4. The firſt Article is 4 *d.* paid for a Book; and the note of Reference thereto is 12. To ſhew that you have that Sum, and that parcel paſt to Account in *page* 12. And in *page* 12, under the Title of Books and Schooling, I find the number of Reference to be 4, ſhewing that the ſaid Entry of 4 *d.* for a Book, was there Originally Entred, *viz.* in *pag.* 4.

Now, why all this, you'l ſay?

I Anſwer, were there no other reaſon than that, I might (from the ſecond Account, wherein I do only ſet the Sum, and not recite it for what) turn the readilier to the firſt Account, and ſee what it is for; this would recompence the trouble: But there is a further and great uſe thereof to be made in the keeping an Account of Trade, as ſhall be ſhewn in due place.

And I do not doubt, but, that if Parents and Superiours imploy their Children or Servants (one at a time, That is, one in one Year, and another in another) in this or the like way of keeping the Accounts of Houſe Expences, or other petty Charges (beſides the ſatisfaction they will have to ſee how, and which way their Money goes.) They will alſo train up their Children to be regular and handy in Accounts of greater Moment.

I have not further to ſay, concerning this Account of Houſe-Expences, but, (that at the Years end, when the Account is paſt and approved) there ſhould be a Scheme thereof drawn out of the ſaid Account, in manner following, *viz.*

The

The ſeveral Gradations how the afore-

	January.			*February.*			*March.*			*April.*			*May.*			*June.*		
	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.
Fleſh.	3	6		6		9	6		11	4	11	11	3	16	11	12	9	1
Fiſh.	—	16	7		12	1		10	9	1	3	1		17	5	1	5	5
Drink.	1	12	2		15	2		1	6		15	10		10	2	6	8	9
Bread and Meal.	2	5	5	2	2	9	4	5	6		15	2	1	3	8	1	3	5
Butter, Cheeſe, *&c.*	—	6	5		18	6		7	2		17	10	6	3	10	1	12	1
Fruit, Herbs, Roots	—	4	10		6	2		4	2		3	8		5			14	3
Wages.	1	—					1										15	6
Salteries, Pickles.	—	2	10		3	2		1	4		3	2		2	9		7	
Groceries.	—	2	1		3	3		3	4		2	4		2	3		8	2
Fire and Candle.	1	19	3	2	11	6	2	4	11	1	10	6		6			5	7
Laundry.	—	5	2		16	7		11	7		6	5		16	10		16	5
Phyſick.	1	6	3		10	9		1	3		3			4			7	6
Repairs.	—	3	1		10	1		11	2		2	2		1	11			
Brittle Ware.	—	5	1			6		1	6		3	6			10			9
Houſhold-ſtuff.	—	1	8		2	4		1	10	1	9	3			11	1	5	8
Apparel.	5	8	7	7	9	4	2	7	9	6	10	10	10	9	5	9	10	7
Rent and Taxes..	2	3	2	5	3			2	6	5	5					1	5	8
Schooling & Books.	—	—	4		7	4		2	8			8		10	4			
Gifts and Charities.	—	6	6		7	6		4	6								17	4
Incident Charges.	—	2	6	1		9	1	13	5		10	6	1	3			16	2
	21	17	11	30	1	6	20	17	9	24	14	10	26	15	3	40	9	4

July.

ſaid Years Expences did ariſe.

	July.			August.			Septemb.			Octobet.			Novemb.			Decemb.			Total.		
	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d
Fleſh.	1	12	11	4	14	9	4	15	5	6	16	11	4	5	10	3	13	4	62	5	1
Fiſh.		13	10	1	1	3		18			15			17	6		6	11	9	17	10
Drink.				8	2	7	1	14	2	3	8	7		10	7	2	18		26	17	6
Bread, &c.		17	2		12	1	2	4	8	4		8	2	1	8	1	15	6	23	7	8
Butter, &c.	1	1	1	3	13	10	4		4		14	8	3		3	2	10	2	25	6	2
Fruit, &c.		13	2	1	8	6	1	11	2		13	6		6	7		7	7	6	18	7
Wages.							2						1			2			7	15	6
Salteries.		7			5	5		4	8		10	1		2	4		2	8	2	12	5
Groceries.			7		17	5		11	11		4	5		10	6		4	7	3	10	10
Fire, &c.			2	1	9	10	11	3	1		11	10		11	10	1	16	8	24	11	2
Laundry.		4	10		13	4		9	11		5	2		10	3		11	6	6	8	
Phyſick.		5		1	8	3		8	5		11			1	4		5	3	5	12	4
Repairs.		1	9														1	10	1	12	
Brittle W.		4			8	1			11		2	8			6				1	8	4
Houſh.-ſt.			4	1			1	4	6		14	8		2	6		8	6	6	12	2
Apparel.	2	10	8	9	1	8	3	14	4	4	13	3	4	13	2	4	2	6	70	12	1
Rent & T.				4	9			4	10		6	6		9		6	1	6	25	10	2
Schooling.					9	3								1	4	1	6	2	2	18	1
Gifts.		1						5	5		4	6		11	7	1	3	5	4	2	1
Incident C.		16	3		5	1	3	8	8	1	12	11	1	4	2	3	15	10	16	9	3
	9	9	9	40	—	4	39	1	5	26	6	4	21	—	11	33	11	11	334	7	3

This fore-going Scheme hath two principal Aſpects: Firſt, you ſee the Total Expence of each Moneth at the bottom thereof, *viz. January* 21 *l.* 17 *s.* 11 *d. Febr.* 30 *l.* 1 *s.* 6 *d.* &c. Secondly, you ſee the Total Years Expence of each Commodity in the laſt Column; and ſo the Years Expence for Fleſh-meat is 62 *l.* 5 *s.* 1 *d.* And for Fiſh 9 *l.* 17 *s.* 10 *d.* &c. And the Total of the whole Years Charge, at the foot of all, to be 334 *l.* 7 *s.* 3 *d.*

Note, That the Account of Promiſcuous Incident Charges (amounting in the Year to 16 *l.* 9 *s.* 3 *d.*) may be, if you will, diſtinguiſhed into other ſeveral heads, as Port of Letters, Boat and Coach-hire, Travelling-charges, and the like.

And thus much may ſerve to be ſpoken concerning this petty-charge Account: In the practiſe whereof two things are to be minded, *viz.* Exactneſs and Neatneſs; without Exactneſs it is an inſignificant thing, a labour in vain. And without Neatneſs, the Accountant doth but manifeſt her unaptneſs, and unreadineſs. Therefore, if one Year do not render the Accountants exact and neat, let them practiſe it two Years: For if a true Account be not kept without blots, it will never commend the Artiſt.

I ſhould now, in performance of my promiſe in the Title Page, preſent you with ſome Eſſays or Rudiments of Accounts in the way of a Trade; but what can be expected in theſe few ſheets? Or why ſhould I here Copy the Works of others? The beſt Service I can do you, is to refer you to that Book lately Printed, whence I derive all my ſmall ſtock of Learning in accounts. The Title of the Book is, *Debtor and Creditor made Eaſie*; and is to be had of the Bookſeller whoſe Name is affixed to the Front of this.

But that I may do ſomething, to acquit my ſelf of this

this Engagement, I ſhall here Preſent you with ſome ſhort Precepts, and a few uſeful Examples for a beginner, in the way of Trade; and leave you to Reap the Harveſt of this Learning from better Authors.

The General Precept therefore is this, That when any Goods are bought or ſold, when any Money is received or paid; in ſhort, when any Bargain is made, each Action or Contract is to be Entred in your Leidger, or Book of Accounts twice, *viz.* Debtor and Creditor. For you muſt conſider, that every Receit or Payment, every Buying and Selling, or other Contract is a transferring of Property from one to another; ſo that the perſon, or thing, who is the Receiver or Borrower, is intended here for the Debtor; and the Perſon who pays, or the thing delivered or lent, is the Creditor. But I cannot more aptly Explain my meaning, than in referring you to the petty-charge Account before going; wherein you have this Rule of a double Entry plainly Demonſtrated. For in the Moneth of *January* I Receive 21 *l.* 17 *s.* 11 *d.* This I diſburſe, as hath been ſhewn. In Fleſh 3*l.* 6*s.*— In Fiſh 16*s.* 7*d.* &c. Here now the Account of Fleſh is Debtor, 3*l.* 6*s.* and the Account of Fiſh is Debtor 16*s.* 7*d.* &c. and that of Money or Caſh is Creditor for all thoſe Sums; and thus one anſwers th' other, and Balances the Account.

I. Therefore to proceed: Imagine an Exchange-Woman, Shop-keeper, or the like, newly entring upon Trade, is deſirous to keep her Accounts in an exact Method.

The firſt thing ſhe is to do is to draw an Inventory of her Eſtate, as followeth, *viz.*

In Ready Money——————— 60*l.*—:—

A piece of black A-la-mode, Containing 55 Ells, coſt 3*s.* *per* Ell.——— } 08*l.* 05:—

20 Dozen of Womens Gloves, cost 16*s.* *per* Dozen——————————} 16*l.*— : —
Due to her by Mrs. *Martha Thorpe*———20*l.*— : —

So her whole Estate is——— 104*l.* 5*s.*—

These four Branches of her Stock are to be kept in so many several Heads of Accounts, as in the former Rules of House Accounts: So that first Money or Cash is to be made Debtor, and an Account of Stock, Creditor: Turn over to the Leidger, which begins at page 28, and you'l see this done; the Debtor is always on the left hand, and the Creditor on the right. There you will find it so entred, *viz.* Cash in *pag.* 28. is Debtor to Stock, in *pag.* 29. And Stock, in *pag.* 29. is Creditor by Cash, in *pag.* 28. And in the like manner you will find the other three Parcels entred in *pag.* 30, 31.

Having thus Posted your Account of Stock, and set open your shop, you begin your Trade after some such manner as this: And here I desire the Reader or Learner, as she reads these following Instructions, to cast her eye upon the Leidger where the parcels are entred.

II. You sell by Retail for ready Money, five dozen of Gloves, at 20*s.* *per* dozen——————————5*l.*—:—

Debtor 28. *Credit.* 31. For this (having Received Money) your Cash is Debtor, and Account of Gloves is Creditor; as you see it done in *pag.* 28, 31——————————5*l.*—:—

III. You have sold to Mrs. *Thorp* five dozen of Gloves, at 22*s.* *per* dozen ——————————5*l.* 10*s.* —

Debtor 30. *Credit.* 31. To Enter this, Mrs. *Thorp* (not yet having paid) is Debtor, and Account of Gloves Creditor, as will appear by the Figures of Reference in the Margin. 5*l.* 10*s.*

IV. Having given out 25 Ells of Allamode for making of Hoods, they now being returned in 30 Hoods, cost

2s. 6d.

2s. 6d. each Hood in ſtuff onely, which is equivalent to 3s. *per* Ell——————————3*l.* 15*s.*——

For this, make in your Leidger an Account of Hoods, and let that be Debtor, and Allamode Creditor. 3*l.* 15*s.*

Debtor 32. Paid your Sempſtreſs for Silk and making the ſaid
Credit. 31. Hoods, at 6d. a piece——————————*l.*—15*s.*——

V. Hoods is here Debtor to Caſh——————*l.*—15*s.*——

Debtor 32. Note, when I ſay Debtor to Caſh, it is in ſhort to ex-
Credit. 29. preſs, that Hoods is Debtor, and Caſh is Creditor. And here alſo Obſerve all along in your Leidger, that every Debtors parcel begins [*To*] and then mentions the Creditor; and every Creditor begins [*By*] and then mentions the Debtor. The firſt tells whither you are going, the ſecond whence you come.

VI. You have Received of Mrs. *Thorp*, in part of her
Debtor 28. Debt——————————————15*l.*—:—
Credit. 31. Make Caſh Debtor, & Mrs. *Thorp* Creditor. 15*l.*—:—

VII. Bought of *Henry Garſtang* 20 dozen of Gloves, at 15s. *per* dozen——————————————15*l.*—:—

Debtor 30. Here Gloves are Debtor, and you muſt ſtate an Ac-
Credit. 33. count for *Henry Garſtang*, and make that Creditor. 15*l.*

You pay the ſaid *Garſtang* in Money 10*l.* and by 30 Hoods, at 3s. 4d. *per* Hood——————————5*l.*—:—

Debtor 32. 1. *Henry Garſtang* is Debtor to Caſh for the 10*l.* paid
Credit. 29. him.——————————————10*l.*—:—

Debtor 32. 2. The ſaid *Garſtang* is Debtor to Hoods 5*l.* for 30
Credit. 33. ſold him.

VIII. Bought of *James Jones* two pieces of Bag-Holland, containing 60 Ells, at 5s. *per* Ell.——————15*l.*—:—

Four Pieces of Cambrick, at 40*s.* *per* piece 8*l.*—:—

23*l.*—:—

Debtor 32. Make an Account of Linnen Debtor, and *James Jones*,
Credit 33. Creditor——————————————23*l.*—:—

Both

Both theſe muſt be new opened in the Leidger.

IX. You pay Mr. *Jones* in Money——————12*l.* 10*s.*——
And he is willing to accept of the Aſſignment upon Mrs. *Thorp* for the Debt ſhe owes, being——————10*l.* 10:——

So he is paid in full——23*l.*——:——

Debtor 32. By this time I hope it is eaſie to be underſtood that
Credit. 29. *Jones* is Debtor, and Caſh Creditor for the 12*l.* 10*s.* paid.
Debtor 32. And he is Debtor, and Mrs. *Thorp* Creditor for the
Credit. 31. Aſſignment of——————10*l.* 10:——

X. Your whole parcel of Linnen is cut out, and made up into Handkerchiefs, Cravats, Cuffs, *&c.* the charge thereof, as by the Sempſtreſs's bill, amounts to, and you paid her——————2*l.* 10*s.*——

Debtor 32. This is eaſily put in Order thus.
Credit. 29. Linnen Debtor, and Caſh Creditor——2*l.* 10*s.*——

XI. You meet with a Merchant going to *Barbadoes*, who hath occaſion for about half of your Linnen, and the parcel is made out, proportionable to his pay, which is not to be in Money, but in two Hogſheads of Sugar, weighing Net 14 *C.* 3*q.* 14*l.* The price 26*s.* *per C.* amounting to 19*l.* 6*s.* 9*d.*

The Goods being bartered and interchanged, you
Debtor 34. need onely make an account of Sugar Debtor, and
Credit. 33. Linnen Creditor——————19*l.* 6*s.* 9*d.*

XII. Your diſburſements, for Houſe-keeping, and all other petty charges, amounts to in a week paſt——3*l.* 6*s.* 8*d.*

Debtor 34. Make an Account in your Leidger of Houſe-keeping,
Credit. 29. and let that be Debtor to Caſh——————3*l.* 6*s.* 8*d.*

And thus I have done, as to carrying on a Trade, for I dare not ſwell this into a farther progreſs; this may ſuffice to give you a reliſh of an Art, which the more known, will yield the pleaſanter Taſte

But all this will ſignifie but little, unleſs you bring your

your Accounts to a certain concluſion or Ballance, whereby to ſee how your new Stock differs from your Old.

To accompliſh this, there are two Accounts more to be ſtated in your Leidger, which have not yet been opened; that is, the account of Profit and Loſs, and the account of ballance. The firſt of theſe you could not have been without, if this Trade had been a little farther carried on. That of ballance is ever the laſt account in the old Leidger, and the firſt in the new, as experience will demonſtrate.

To effect this, look over your Leidger from firſt to laſt, and ſingle out the accounts which remain open; I mean, ſuch which are not even on both ſides, as *Thorps*, *Garſtangs*, and *Jones*'s are. Then conſider what may be the reaſon that the open accounts are not cloſed as thoſe laſt mentioned. And you'l find two main Reaſons; firſt, for that there are ſtill divers goods undiſpoſed of. Secondly, in regard of a Surpluſage by Profit, or a diminution by Loſs: In both theſe caſes theſe two accounts of Profit and Loſs, and ballance will ſet all right.

Begin therefore with the account of Caſh, and you will find that there is ſtill remaining in your hands 50 *l.* 18 *s.* 4 *d.*

Debtor 34. *Credit.* 29. To even therefore this account, make ballance Debtor to Caſh 50 *l.* 18 *s.* 4 *d.* ſo cloſe up that.

The next is the account of Alamode, wherein you ſee is remaining unſold 30 Ells, which at 3 *s.* an Ell is —— 4 *l.* 10 *s.* ——

Debtor 34. *Credit.* 31. Make alſo ballance *D*ebtor to Alamode 4 *l.* 10 *s.* and that is evened.

The next account is that of Gloves, which is not to be cloſed up without twice the Labour as the former, for,

for, in this, you have reference both to Profit and Loſs, and Ballance. Firſt, value the Gloves you have remaining, reckoning half of the firſt parcel 8*l.* and all the laſt 15*l.* both which being 23*l.* carry to Account of Ballance, as you did the two former, *viz.*

Debtor 34. Ballance is debtor to Gloves for 360 pair reſting un-
Credit. 31. ſold ——— 23*l.* —:—

Then you'l find 50*s.* wanting to make up the debtor ſide, and that is clear profit; for which, ſay,

Debtor 30. Gloves debtor to Profit and Loſs, 2*l.* 10*s.* gained up-
Credit. 35. on that Account.

The next is the account of Hoods, which is to be
Debtor 32. cloſed up with Profit and Loſs, 10*s.* being ſo much
Credit. 35. gained upon that account.

The next is that of Linnen, which muſt be evened juſt as the account of Gloves was; therefore value the Linnen remaining, at ——— 12*l.* 15*s.* —

Debtor 34. For this, Ballance is debtor, and Linnen is Credi-
Credit. 33. tor ——— 12*l.* 15*s.* —

And then you will find 6*l.* 11*s.* 9*d.* profit: Then ſay, Linnen is debtor to Profit and Loſs ——— 6*l.* 11*s.* 9*d.*

Debtor 32. Afterwards you come to your Account of Sugar, and
Credit. 35. that is all remaining; therefore ſay,

Debtor 34. Ballance debtor to Sugar ——— 19*l.* 6. 9*d.*
Credit. 35. Then your Houſe-keeping Account, and that is to be placed on the loſing ſide of Profit and Loſs, thus,

Debtor 34. Profit and Loſs debtor to Houſe-keeping —3*l.* 6*s.* 8*d.*
Credit. 35. And then compare your account of Profit and Loſs, and ſee which ſide weighs heavieſt, and that is the Creditor ſide, amounting to 9*l.* 11*s.* 9*d.* which is the Sum Total of this weeks gain, out of which deduct the charges of Houſe-keeping, which is on the debtor ſide, and the clear Profit is ——— 6*l.* 5*s.* 1*d.*

Carry this 6*l.* 5*s.* 1*d.* to your account of Stock, at

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pag. 29. being an apparent increaſe to that Account, which before was 104l. 5s. and now by this addition, is 110l. 10s. 1d. thus,

Debtor 34. Profit and Loſs Debtor to Account of Stock 6l. 5s. 1d.
Credit. 29. Laſtly, carry over the Account of Stock to Balance, thus,

Debtor 28. Stock is Debtor to Balance——————110l. 10s. 1d.
Credit. 35. When this is done, if Balance Balances it ſelf, and be alike on both ſides, as you ſee it is, then you may conclude your Leidger is right poſted; elſe you muſt never ceaſe till you find out the Error. And this Account of Balance (being that which demonſtrates where your Eſtate lies) is all you need carry over to your new Book. The Reader is not to imagine that it is intended ſhe ſhould Balance her Accounts and have new Books every week, once a Year is often enough.

And in this manner ought a Merchants Leidger appear, every Account therein balanced to one Farthing, which will be both a Credit and a Delight to her.

If a Retailing Shop-keeper Objects, That it were too painful to enter every pair of Gloves, *&c.* which he ſelleth, in his Leidger after the aforeſaid manner. I Anſwer, There is a ready way to compriſe a weeks Retail, though conſiſting of many particulars, into a very ſhort Method. But this and other difficulties are all removed in that fore-mentioned Book, whence I derive my Learning.

I adviſe the Practitioners to take the pains, as they Read the Propoſitions and Inſtructions, not to ſatisfie themſelves by looking in the Leidger; but as they underſtand each Parcel, to poſt it themſelves in a Paper Book till the whole be finiſh'd.

The Alphabet to the enſuing LEIDGER.

	Page		Page		Page
Alamode.	30	*K.*		*Thorp.*	30
Balance.	34	*Linnen.*	32	*V.*	
Caſh.	28	*M.*		*W.*	
D.		*N.*			
E.		*O.*			
F.		*Profit & Loſs*	34	*X.*	
Gloves.	30	*Q.*		*Y.*	
Garſtang.	32			*Z.*	
Hoods.	32				
Houſe-keeping.	34	*Stock*	28		
		Sugar	34		
Jones.	32				

Stock Debtor	fol	*l.*	*s.*	*d.*
To Ballance	35	110	10	1

Caſh Debtor				
To Stock remaining in my hands	29	60	—	—
To Gloves ſold 5 doz.	31	5	—	—
To Mrs. *Thorp*, of whom Reed. in part	31	15	—	—
		80	—	—

Stock Creditor	fol	*l.*	*s.*	*d.*
By Caſh remaining in my hands	28	60	—	—
By Alamode 55 Ells, at 3 *s. per* Ell	30	8	5	—
By Gloves 20 dozen, at 16 *s. per* doz.	30	16	—	—
By Mrs. *Martha Thorp*, who owes me	30	20	—	—
		104	5	—
By Profit and Loſs a weeks gain	34	6	5	1
		110	10	1

Caſh Creditor	fol	*l.*	*s.*	*d.*
By Hoods paid for making 30	32	—	15	—
By *Hen. Garſtang* pain in part	32	10	—	—
By *James Jones* an Account of Linnen	32	12	10	—
By Linnen paid *Mabel Owen*, Sempſtreſs	32	2	10	—
By Houſe-keep. charges for a week paſt	34	3	9	8
By Ballance	34	50	18	4
		80	—	—

Alamode Debtor		fol	*l.*	*s.*	*d.*
	Ells				
To Sock Reſting at 3 s. per Ell,	55 —	29	8	5	—

Gloves Debtor	Pair				
To Stock Reſting. 20 Doz. is	240	29	16	—	—
To *Hen. Garſtang*, of whom bought	240	33	15	—	—
To profit and Loſs gained		35	2	10	—
	480		33	10	—

Mrs. *Martha Thorp* Debtor				
To Stock which ſhe owes me	29	20	—	—
To Gloves ſold to her 5 doz.	31	5	10	—
		25	10	—

Alamode Creditor		fo.	l.	s.	d.
	Ells				
By Hoods given out to the Sempſtreſs	25	32	3	15	—
By Ballance Reſt unſold	30	34	4	10	—
	55		8	5	—

Gloves Creditor					
	Pair.				
By Caſh Received by Sale of	60	28	5	—	—
By *Mrs. Thorp*, to whom ſold	60	30	5	10	—
By Ballance unſold, val. at	360	34	23	—	—
	480		33	10	—

Mrs. *Martha Thorp* Creditor				
By Caſh Received of her	28	15	—	—
By *James Jones* Aſſigned the remainder	32	10	10	—
		25	10	—

Hoods Debtor	fol	*l.*	*s.*	*d.*
Hoods.				
To Alamode 25 Ells, of which made 30	31		3	15
To Caſh, paid the Sempſtreſs for making	29			15
To Profit and Loſs gained	35			10
			5	
Henry Garſtang Debtor				
To Caſh, paid him in part	29		10	
To Hoods 30 ſold him	33		5	
			15	
James Jones Debtor				
To Caſh, paid him	29		12	10
To Mrs. *Thorp*, on whom Aſſigned	31		10	10
			23	
Linnen Debtor				
To *James Jones* for a parcel of Linnen	33		23	
To Caſh, paid *Mabel Owen* the Sempſtreſs	29		2	10
To Profit and Loſs gained by this Acc.	35		6	11 9
			32	1 9

Hoods Creditor	fol	l.	s.	d.
By *Hen. Garſtang*, to whom ſold 30— Hoods	32	5	—	—
Henry Garſtang Creditor				
By 20 dozen of Gloves bought of him	30	15	—	—
James Jones Creditor				
By Linnen bought of him	32	23	—	—
Linnen Creditor				
By Sugar, exchanged for Linnen	34	19	6	9
By Ballance I value half remaining	34	12	15	—
		32	1	9

Sugar Debtor	fol	*l.*	*s.*	*d.*
To Linnen for two Hogſheads Received in Barter	33	19	6	9
Houſe-keeping Debtor				
To Caſh diſburſt in a week paſt	29	3	6	8
Profit and Loſs Debtor				
To Houſe-keeping ſpent this laſt week	35	3	6	8
To Stock gained in all	29	6	5	1
		9	11	9
Ballance Debtor				
To Caſh remaining	29	50	18	4
To Alamode remaining 30 Ells	31	4	10	—
To Gloves remaining 360 pair	31	23	—	—
To Linnen remaining, which I value at	33	12	15	—
To Sugar two Hogſheads remaining	35	19	6	9
		110	10	1

Sugar Creditor	fol	*l.*	*s.*	*d.*
By Ballance: reſt unſold	34	19	6	9
Houſe-keeping Creditor				
By Profit and Loſs, to even this Account	34	3	6	8
Profit and Loſs Creditor				
By account of Gloves gained	30		2 10	—
By account of Hoods gained	32		10	—
By account of Linnen gained	32	6	11	9
		9	11	9
Ballance Creditor				
By former Stock with addition of this weeks clear profit	28	110	10	1

FINIS.

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